



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, MONDAY, APRIL 1, 1918.

GOVERNMENT OF INDIA.

ARMY DEPARTMENT.

NOTIFICATION.

PAY AND ALLOWANCES.

Simla, the 1st April, 1918.

No. 644.—The Governor-General in Council is pleased to announce that the Right Honourable the Secretary of State for India has approved an increase of pay for British soldiers in India as follows:—

1. From the 29th September 1917 and for the remaining period of the present war, the qualifying period for the grant of proficiency pay as required by Army Regulations, India, Volume I, shall be reduced from 2 years to 6 months, subject, in the case of those enlisted as boys, to the additional modification that they must have attained the age of 18½ years instead of 20 years as hitherto, and proficiency pay shall be issued to all soldiers eligible for that emolument who on or after the 29th September 1917 have fulfilled the conditions for the grant of proficiency pay as now modified.

2. In the case of soldiers who are in receipt of the rates of pay laid down in Army Regulations, India, Volume I, the issue of separation allowance shall, from the 29th September 1917, and for the remaining period of the present war, cease to be dependent on the soldier making an allotment of his pay.

Where the wife or dependant of such a soldier was in receipt of separation allowance on the 2nd December 1917, or subsequently becomes entitled to receive an allowance with effect from that or an earlier date, the whole sum which the soldier was allotting on the 2nd December 1917 (including any allotment in excess of that prescribed in the Appendix to the Regulations issued on 27th October 1914 under the Royal Warrant of the 2nd September 1914) up to a total of 10% a day for a soldier of the rank of sergeant, or higher rank, or 6% for a soldier below the rank of sergeant, shall be issued from public funds as separation allowance, and no part of the same shall be deducted from the soldier's pay.

Where the wife or dependant of such a soldier becomes entitled to separation allowance with effect from the 3rd December 1917 or a subsequent date, the usual procedure for the issue of the allowance shall be followed and the whole amount to which the payee is entitled shall be issued from public funds as separation allowance; but in these cases any allotment voluntarily made by the soldier will be a charge against his pay.

3. From the 29th September 1917 and for the remaining period of the present war, the sum of 1*l*. per day War Pay in respect of each complete year of service with the Colours, rendered since the commencement of the present war, shall be granted to all soldiers, except soldiers of the Non-Combatant Corps, who are in receipt of sterling rates of pay laid down in Army Regulations, India, Volume I.

Service within the meaning of this paragraph forfeited for desertion or fraudulent enlistment shall not be allowed to count towards War Pay unless restored in accordance with the King's Regulations and Orders for the Army. Any period of penal servitude, or of imprisonment or detention exceeding 28 days, undergone by the soldier, and any continuous period of absence without leave exceeding 28 days, will not be reckoned as service for the purpose of the grant.

4. From the 29th September 1917, and for the remaining period of the present war, the sterling rates of pay laid down in Army Regulations, India, Volume I, for warrant officers and non-commissioned officers down to and including the ranks of corporal, bombardier, or 2nd-corporal, Cavalry of the Line, Royal Horse and Field Artillery, Royal Garrison Artillery and Infantry of the Line, shall be increased by the sum of 3*d*. a day.

5. From 29th September 1917, and for the remaining period of the present war, in the case of any soldier below the rank of sergeant, with the exception of boys, of soldiers of the Non-Combatant Corps, and of soldiers employed in agriculture, or otherwise under conditions which bring their earnings up to civil rates of wages, when for any day on which he is entitled to receive his full emoluments his total pay assessed in the manner hereinafter prescribed does not amount to the minimum sum herein laid down for his rank or appointment, there shall be added for that day such amount as will increase the pay so assessed to the minimum sum herein laid down for his rank or appointment.

In assessing the total pay for this purpose there shall be taken into account, in addition to regimental pay (as increased by paragraph 4 above), any proficiency pay, service pay, engineer or corps pay, to which the soldier may be entitled; but if entitled to Class I proficiency pay or Class I service pay the minimum in his case shall be increased by 3*d*.

The minimum sum shall be at the following rates, according to the soldier's rank or appointment:—

	s. d.			
Trooper, gunner, driver, sapper, pioneer (R.E.), private	1 6
Paid lance-corporal or paid acting bombardier	1 0
Corporal or 2nd-corporal	2 0

6. All warrant officers, non-commissioned officers and men now serving who, having, on or since 4th August 1914, completed 22 years' service on their current attestation, including the extra year under Section 87 (1) of the Army Act, have been retained in the Service under the provisions of the Military Service Act, 1916 (Session 2), or have voluntarily continued in the Service during the war, may elect within 3 months from the date of this notification to draw with retrospective effect the pension to which they would have been entitled by service if they had been discharged on completing 22 years' service. A soldier who had more than 22 years' service on 4th August 1914 and who elects to draw pension under this notification may have his pension assessed and paid with arrears as though he had been discharged on 4th August 1914, but not sooner.

Similarly, soldiers who now have less than 22 years' service, may if they complete 22 years' service during the war, elect to draw service pension from the date of completion of 22 years' service.

The right to elect to draw service pension from the completion of 22 or more years' service must be exercised within 3 months of the date of this notification, or of the completion of 22 years' service, whichever is the later date; the election once made will be final, and the pension granted will not under any circumstances be subsequently increased; though, if disabled, the soldier will be eligible for a disability pension in addition on the usual conditions.

A soldier who elects to draw his pension under this notification will be regarded as having terminated his existing engagement with effect from the date from which pension becomes payable, and as having entered into a new engagement terminable at the end of the war. A soldier who does not claim his pension as above will continue to serve in the Army under the usual conditions providing for the continuance of men of such service, counting his service towards increase of pension.

7. From the 29th September 1917 and for the remaining period of the present war no stoppage shall be made from the pay of any soldier in respect of his admission unless the disability is due to an offence under the Army Act or to the soldier's own

A. H. BINGLEY, Major-

Secretary to the Government of India.



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SIMLA, MONDAY, APRIL 1, 1918.

GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

NOTIFICATIONS.

SEPARATE REVENUE.
INCOME TAX

Simla, the 28th March, 1918.

No. 774-F.—In exercise of the powers conferred by section 44 of the Income-tax Act, 1918 (VII of 1918), the Governor-General in Council is pleased to exempt the income of the following class of persons from liability to the tax payable under the said Act :—

Persons, other than persons in the service of Government, residing in—

- (a) the Laccadive Islands, including Minicoy in the Presidency of Madras;
- (b) the Khondmals and the Mahal of Angul in Orissa.

2 The Governor-General in Council is further pleased, in exercise of the aforesaid powers, to direct that the said Act shall not apply to the following classes of income :—

- (1) The official allowance which an agent of a Prince or State in India, who has been duly accredited to represent the Prince or State for political purposes in any place within the limits of British India, receives as such agent in British India from the Prince or State; and the official salaries and fees received in India by foreign Consuls, Representatives and Consular employes from their Governments.

- (2) The salary and allowances paid by a State in India during the period of deputation to any person deputed by the State for training in British India.
- (3) Scholarships granted to meet the cost of education.
- (4) Such portion of the income of a Member of His Majesty's Forces or of His Majesty's Indian Forces as is compulsorily deducted from his salary by the orders, or with the approval, of Government for payment to a regimental mess or band fund.
- (5) The allowances attached to—
 - The Victoria Cross.
 - The Military Cross.
 - The Order of British India.
 - The Indian Order of Merit.
- (6) The income derived by a shipping company incorporated or registered out of British India and having its principal place of business out of India and its ships ordinarily engaged in sea-going traffic out of Indian waters.
- (7) The interest on Government securities held by Ruling Chiefs and Princes of India, as the property of their States, in the special non-transferable form of Government promissory notes.
- (8) The yield of Post Office cash certificates.
- (9) The interest on deposits in the Post Office Savings Bank.

3. The Governor-General in Council is further pleased to direct that the following class of income shall be exempt from the tax payable under the said Act, but that it shall be taken into account in determining the total income of an assessee for the purposes of the said Act :—

The interest on Government securities purchased through the Post Office, and held in the custody of the Accountant General, Posts and Telegraphs.

4. The notifications mentioned in the annexed schedule are cancelled to the extent stated in the fourth column thereof.

SCHEDULE.

Department in which issued.	No. of notification.	Date of notification.	Extent to which cancelled.
1	2	3	
Finance and Comptroller Department ...	2702	6th June 1900	The whole of clause 1.
Ditto ...	2703	Ditto	Clause 2.
Ditto ...	48, 2-S R.	3rd November 1893	The whole.
Ditto ...	2180-S R.	23rd April 1901	Do.
Finance Department ...	2703 E. C.	25th April 1907	Do.
Ditto ...	354-F.	3rd September 1912	Do.
Ditto ...	1015-F.	12th July 1916	Do.
Ditto ...	1161-F.	7th September 1916	Do.
Ditto ...	1147-F.	5th June 1917	Do.

No. 776-F.—In exercise of the powers conferred by section 43 of the Indian Income-tax Act, 1918 (VII of 1918), the Governor General in Council is pleased to make the following rules, in supersession of rules 1, 2, 4, 5, 6, 7, 8, 10, 11, 12, 13, 14, 15, and 17 of the rules published in the Notification of the Government of India in the Finance and Commerce Department No. 2763, dated the 6th June 1890:—

Rules.

- (1) The amount deducted on account of the tax under section 15, sub-section (1), of the Act from the interest payable on any security of the Government of India shall be paid to the credit of the Government on the same day as the payment of the interest is made.
- (2) The amount deducted on account of the tax under section 15, sub-section (1), of the Act from the interest payable on debentures or other securities for money issued by, or on behalf of, a local authority or company shall be paid to the credit of the Government within one week from the date on which the payment of the interest is made. The person responsible for paying the interest shall pay the amount deducted therefrom to the credit of the Government by remitting the amount to the Collector with a Statement showing the following particulars:—
 - (1) Name of owner.
 - (2) Description of security.
 - (3) Number of security.
 - (4) Date of security.
 - (5) Amount of security.
 - (6) Period for which interest is drawn.
 - (7) Amount of interest.
 - (8) Amount of tax.

No. 778-F.—In exercise of the powers conferred by section 43 (1) of the Indian Income-tax Act, 1918 (VII of 1918), the Governor-General in Council is pleased to delegate to all Local Governments and Administrations in India the power to make rules for carrying out the purposes of the said Act, and for the ascertainment and determination of any class of income, in so far as regards the territories under their control.

2. Rule 16 in the Finance and Commerce Department's Notification No. 2763, dated the 6th June 1890, is hereby cancelled.

No. 780-F.—In exercise of the powers conferred by section 43 of the Indian Income-tax Act, 1918 (VII of 1918), the Governor-General in Council is pleased to make the following rules:—

Rules.

(1) An officer in military employ, in determining the amount of his salary for the purpose of assessment to income-tax, may in the following cases only exclude the horse allowance and tentage included in the consolidated salary, pay or Indian pay of certain appointments under paragraphs 262, 263, 373 and 445 of the Army Regulations, India, Volume I:—

- (a) if his salary, after such deduction is made, does not exceed Rs500 per mensem;
- (b) if, on the occasion on which he first draws in British India a salary exceeding Rs500 per mensem after deduction of horse allowance and tentage, he exercises the option of excluding these allowances;

(c) if, on the last occasion before the issue of these rules on which he drew in British India a salary exceeding Rs500 per mensem after deduction of horse allowance and tentage, he exercised the option under any rule or order previously in force of excluding these allowances.

(2) An officer may at any time elect to include these allowances in his salary for the purpose of income-tax assessment; but, should he do so, he may not subsequently on change of emoluments or for any other reason alter his decision.

(3) The privilege of excluding tentage and horse allowance under rule (1) is subject to the condition that the officer concerned has provided, and actually maintains, the camp equipage of his rank in a serviceable condition and the number of *bonâ fide* chargers prescribed for his rank.

(4) It shall not be open to any officer whose consolidated salary, pay, or Indian pay includes both horse allowance and tentage, to exclude for the purpose of these rules horse allowance alone or tentage alone.

2. The Governor-General in Council is also pleased to cancel the rules given in section (B) of the Finance and Commerce Department's Notification No. 2762, dated the 6th June 1890, as subsequently amended.

SEPARATE REVENUE.

STAMPS

The 28th March, 1918.

No. 782-F.—In exercise of the powers conferred by section 9, clause (a) of the Indian Stamp Act, 1899 (II of 1899), the Governor-General in Council is pleased to direct that for entry No. 65 of the Notification of the Government of India in the Finance Department No 3616-Exc., dated the 16th July 1909, the following shall be substituted:—

“Agreements entered into under section 6, sub-section (1), of the Indian Income-tax Act, 1918 (VII of 1918).”

No. 784-F.—In exercise of the powers conferred by section 35 of the Court Fees Act, 1870 (VII of 1870), the Governor-General in Council is pleased to direct that for clause (16) of the Notification of the Government of India in the Department of Finance and Commerce, No. 4650, dated the 10th September 1889, the following clause shall be substituted, namely:—

“(16) To direct that the fee chargeable on an application to a Collector with respect either to liability to assessment or to the amount or rate of an assessment or for a refund of income-tax under the Indian Income-tax Act, 1918 (VII of 1918), shall be limited to one anna.”

H. F. HOWARD,

Secretary to the Government of India.



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No. 14. } **SIMLA, SATURDAY, APRIL 6, 1918.**

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Simla, the 2nd April, 1918.

No. 147-Ests.—The services of Mr. W. Booth-Gravely, of the Indian Civil Service, officer on special duty in the Home Department, are replaced at the disposal of the Government of Burma, with effect from the 3th April 1918.

The 3rd April, 1918.

No. 156.—The Honourable Mr. N. D. Beatson Bell, C.S.I., C.I.E., of the Indian Civil Service, received charge of the office of Chief Commissioner of Assam from the Honourable Sir Archdale Earle, K.C.S.I., K.C.I.E., on the forenoon of the 1st April 1918.

MEDICAL.

The 4th April, 1918.

No. 38.—The services of Major J. B. Christian, I.M.S., are replaced at the disposal of the Government of Bombay, with effect from the date on which he is relieved of his military duties.

The Home Department notification no. 1106-C., dated the 25th February 1918, is cancelled.

The 5th April, 1918.

No. 41.—*Erratum.*—In the notification by the Government of India in the Home Department, no. 914-C., dated the 14th February 1918, for “with effect from the 15th December 1917, until further orders” read “with effect from the 15th October 1917, until further order.”

No. 46.—Colonel C. R. M. Green, M.D., F.R.C.S., I.M.S., Assistant Director, Medical Services, Derajat Brigade, is appointed to be Inspector General of Civil Hospitals, Central Provinces, with effect from the date of his assuming charge.

PORT BLAIR.

The 30th March 1918.

No. 12.—Mr. W. H. Brookes, 2nd (officiating 1st) Assistant Commissioner, Port Blair, is granted privilege leave for 3 months and 15 days, with effect from the 9th April 1918.

No. 13.—Sardar Gur Partab Singh, Revenue Assistant, Port Blair, is appointed to officiate as 1st Assistant Commissioner, Port Blair, during the absence on leave of Mr. W. H. Brookes, or until further orders.

The 5th April, 1918.

No. 20.—Assistant Surgeon Khetra Gopal Mukerjee, Junior Medical Officer, Viper, Port Blair, is appointed to be an Assistant Commissioner in the Settlement for so long as he holds his present office, or until further orders.

S. R. HIGNELL,

Offg. Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Simla, the 1st April, 1918.

No. 652-Est.-A.—2nd-Lieutenant C. E. Lynch-Blosse, Indian Army Reserve of Officers, is placed on special duty under the orders of the Hon'ble the Political Resident in the Persian Gulf, with effect from the 4th March 1918.

A. H. GRANT,

Secretary to the Government of India.

The 3rd April, 1918.

No. 665-Est.-A.—Lieutenant-Colonel F. W. P. Macdonald, a Resident of the 2nd Class, is granted privilege leave for 2 months and 2 days, with effect from the 17th February 1918.

No. 666-Est.-A.—Mr. K. S. Fitze, temporarily officiating in the Political Department officiated as Resident of the 2nd Class and was posted as Resident at Baroda, from the 17th February to the 24th March 1918, inclusive.

No. 667-Est.-A.—Mr. C. L. S. Russell, of the Political Department, on return from leave, is appointed to officiate as a Resident of the 2nd Class and is posted as Resident at Baroda, with effect from the 25th March 1918.

No. 668-Est.-A—Mr. K. S. Fitze, temporarily officiating in the Political Department is posted as First Assistant to the Resident at Baroda, with effect from the 25th March 1918.

The 4th April, 1918.

No. 325-G.—In exercise of the powers conferred by section 21 of the Hyderabad Residency Bazaars and Cantonments Arms Law, 1903, the Governor-General in Council is pleased to direct that the following amendment shall be made in the Hyderabad Residency Arms Rules, 1911, published with the Notification of the Government of India in the Foreign Department, No. 1436-G., dated the 28th July 1911, namely :—

To the table appended to Schedule II, the following shall be added in columns 2 and 3, respectively :—

“ *Kirpans* possessed or carried by Sikhs. | Do.”

No. 326-G.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor-General in Council is pleased to direct that *Kirpans*, when possessed or carried by Sikhs in the railway lands in the Hyderabad State which are under the administration of the Resident at Hyderabad, shall be exempt from all prohibitions contained in the rules published with the Notification of the Government of India in the Foreign Department, No. 4030-I., dated the 3rd December 1900, as subsequently amended.

R. E. HOLLAND,

Secretary to the Government of India.

The 4th April, 1915.

No. 328-G.—In exercise of the powers conferred by sections 17 and 27 of the Indian Arms Act, 1878 (XI of 1878) as in force in British Baluchistan, the Governor-General in Council is pleased to direct that the following amendment shall be made in the British Baluchistan Arms Rules, 1913, published with the Notification of the Government of India in the Foreign Department, No. 1971-G., dated the 22nd October 1913, namely :—

In the Second Schedule, after entry (c) the following entry shall be added—

“ (d) *Kirpans* possessed or carried by Sikhs. | All.”

and the letters “ (c), ” “ (f), ” “ (g), ” “ (h), ” “ (i), ” and “ (k), ” shall be substituted, respectively, for “ (a), ” “ (b), ” “ (d), ” “ (e), ” “ (j), ” and “ (l), ” in the subsequent entries.

A. H. GRANT,

Secretary to the Government of India.

The 4th April, 1915.

No. 924-I C.—*Erratum.*—In the Notification of the Government of India in the Foreign and Political Department, No. 33-I C., dated the 1st January 1918, for the words “ *Devi Das Khettry, Deputy Superintendent, Telegraph Engineering, Delhi,* ” read “ *Devi Das Khettry, Deputy Superintendent, Telegraph Engineering, Delhi.* ”

No. 927-I B.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, and in continuation of the Notification of the Government of India in the Foreign and Political Department, No. 2469-I B., dated the 10th November 1916, the Governor-General in Council is pleased to direct that the Notification of the Government of India in the Department of Commerce and Industry, No. 2378-D., dated the 2nd March 1918 [making an amendment in the Enemy Trading (Winding up) Order, 1916], shall apply to Berar.

R. E. HOLLAND,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS AND FINANCE Public Debt.

Simla, the 27th March 1918.

No. 153-A.—The following draft of certain rules which it is proposed to make exercise of the powers conferred by section 14 of the Indian Securities

Act, 1886 (XIII of 1886), is published as required by the said section of the said Act for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 1st June 1918. Any objection or suggestion which may be received from any person with respect to the draft before the date specified will be considered by the Governor General in Council.

Draft Rules.

1. A Bearer Bond, the coupons attached to which have been exhausted, shall be renewed. Application for renewal shall be made to the Public Debt Office or to the treasury in which the Bond is registered for the payment of coupons, and the Bond must be presented with the application. No fee shall be charged for the renewal of a Bearer Bond.

2. The loss or destruction of a Bearer Bond or of coupons or of both shall be notified in the first instance, by letter addressed to the Public Debt Office, Calcutta, direct, or in the case of a Bond standing on the books of the Public Debt Office, Bombay or Madras, through the Public Debt Office concerned. A registration fee of Re. 1 per Bond shall be sent with the letter which shall contain the following particulars, namely :—

- (1) Particulars of the number and value of the Bearer Bond and the loan to which it belongs.
- (2) Particulars of coupons alleged to have been lost, or in the possession of the claimant, as the case may be.
- (3) Name of the Public Debt Office or treasury at which the Bond has been registered for payment of coupons.
- (4) The circumstances attending the loss or destruction.
- (5) Whether the loss was reported to the Police.

With every such letter there shall be forwarded the following documents, namely :—

- (a) The Post Office receipt for the letter containing the Bearer Bond or coupons, or both, if lost in transmission by registered post.
- (b) A copy of the police report, if the loss was reported to the Police.
- (c) A certificate from the Presidency Bank or the treasury concerned certifying to the last payment of a coupon with regard to the Bond.
- (d) An affidavit sworn before a Magistrate testifying that the claimant was the last legal holder of the Bearer Bond.
- (e) Any portions or fragments which may remain of the lost or destroyed Bearer Bond or coupons or both.

A duplicate of the letter to the Public Debt Office, Calcutta, but not of its enclosures, shall also be sent to the treasury at which the Bond is registered for payment of coupons.

3. The loss or destruction of a Bearer Bond coupons or of both shall be further notified by an advertisement in the following form which the claimant shall cause to be inserted in three successive issues of the *Gazette of India*, and of the Local Government Gazette where there is one :—

Lost or destroyed (as the case may be).— The Bearer Bond No. — of the — per cent loan of — for Rs. — (together with coupons or without coupons) having been lost or destroyed, notice is hereby given that application is about to be made to the Public Debt Office, Calcutta, for the issue of a duplicate in favour of the undersigned.

Name of the advertiser.....

Residence.....

4. Where a Bearer Bond is reported to be lost or destroyed, and the coupons are in the possession of the person claiming to be the owner of the Bond and coupons, the Controller of Currency, if satisfied that the Bond has been lost or destroyed, may, after the expiry of six months from the last date of the advertisement prescribed in Rule 3, direct the Public Debt Office, Calcutta, to issue to the claimant a duplicate Bond with coupons and to pay the amount

of any coupons which may be due, upon the execution by him of a bond of indemnity with two sureties, should the same be deemed necessary, for twice the value of the bond lost or destroyed, and on the surrender by him of the unpaid coupons of the original bond.

5. Where both a Bearer Bond and its coupons are reported to be lost or destroyed, the Controller of Currency, if satisfied that the bond and coupons have been lost or destroyed, may, on the expiry of two years from the last date of the advertisement prescribed in Rule 3, include the particulars of the lost or destroyed bond and coupons in a list of lost Bearer Bonds and coupons. No payment shall, however, be made on the lost or destroyed bond or coupons, nor shall a duplicate bond with coupons be issued, until six years have expired from the date of the first insertion in the list. Thereafter the Controller of Currency, if he sees no objection, may direct the Public Debt Office to issue to the claimant a duplicate bond with coupons and to pay the amount of any coupons which may be due (or if the bond is of a terminable loan which has fallen due for redemption, to pay the amount of the Bond and of any coupons which may be due) upon the execution of a bond of indemnity with two sureties, should the same be deemed necessary, for twice the value of the Bond and twice the value of the coupons due for payment. The Controller of Currency may, if he thinks fit, extend to 12 years the period of six years mentioned above.

6. Where the coupons only of a Bearer Bond are reported to be lost or destroyed, the Controller of Currency, if satisfied that the coupons have been lost or destroyed, may, on the expiry of two years from the last date of the advertisement prescribed in Rule 3, include the particulars of the coupons in the list mentioned in Rule 5. No payment shall, however, be made on the coupons, nor shall a duplicate Bond with coupons be issued until six years have elapsed from the date of the first insertion in the list. Thereafter the Controller of Currency may, if he sees no objection, direct the Public Debt Office, on the surrender by the claimant of the original Bearer Bond, to issue to him a duplicate Bond with coupons and to pay the amount of any coupons which may be due on the execution of a bond of indemnity with two sureties, should the same be deemed necessary, for twice the amount of the coupons due for payment. The Controller of Currency may, if he thinks fit, extend to 12 years the period of 6 years mentioned above.

7. The list referred to in Rules 5 and 6 shall be advertised half-yearly in the *Gazette of India* in the months of January and July or as soon afterwards as may be convenient. All Bearer Bonds and coupons, the inclusion of which in the list has been directed by the Controller of Currency, shall continue to be advertised every half-year until the expiry of six years from the date of first publication or from the date of the last payment of a coupon, whichever is the later date. The list shall contain the following particulars, *viz.*, the number of the lost Bearer Bond, its value, the dividend numbers and dates of the lost coupons, the name of the loan, the name of the claimant for a duplicate, and the date of publication of the list in which the Bearer Bond was first mentioned.

8. The indemnity bond referred to in Rules 4, 5 and 6 shall be in such form as may be prescribed by Government. No fee will be chargeable if a bond does not exceed the amount of Rs. 500, but on bonds for higher amounts a fee of Rs. 5, for every Rs. 1,000, or a part thereof, shall be charged, provided that no fee for any one indemnity bond so issued shall exceed the amount of Rs. 30.

If, however, the Controller of Currency considers that the circumstances of the case demand that a bond shall be specially prepared by the Government Solicitor, a fee of Rs. 32 shall be payable to that officer.

9. Particulars of lost or destroyed Bearer Bonds in respect of which an order is made for the issue of a duplicate under Rule 4, as also of the Bonds or coupons referred to in Rules 5 and 6, shall be advertised half-yearly in the *Gazette of India*. The Bonds or the coupons shall be included in the first list published next after the passing of such order and shall continue to be advertised every half-year until the expiry of six years from the date of their publication. The list shall contain the following particulars, *viz.*, the

number of the Bond, the name of the loan to which the Bond relates, the value of the Bond, the dividend numbers of coupons relating to the Bond, the name of the claimant for a duplicate, and the date of publication of the list in which the loss or destruction of the Bond or the coupons was first mentioned. The loss or destruction of the Bond or the coupons or both must also be specifically indicated in each case.

LEAVE AND APPOINTMENTS.

The 3rd April, 1918.

No. 358-F. E.—Mr. A. V. V. Aiyar, Assistant Secretary to the Government of India in the Finance Department, has been granted privilege leave for six weeks, with effect from the 2nd April 1918.

Mr. S. D. Gupta has been appointed to officiate as Assistant Secretary to the Government of India in the Finance Department, with effect from the 2nd April 1918 and during the absence of Mr. Aiyar on privilege leave.

No. 364-F. E.—It is hereby notified that Class III of the General and of the Public Works Lists of the Indian Finance Department will in future be designated as Class II and Class IV of the former list as Class III.

The 4th April, 1918.

No. 373-F. E.—The designation of the Auditor of Custom House Accounts in India has been changed to "Examiner of Customs Accounts."

No. 374-F. E.—Mr. Rang Behari Lal has been posted as Assistant Accountant General, Punjab, with effect from the 10th March 1918.

In modification of notification No. 102-F. E., dated the 24th January 1918, published on page 89 of Part I of the *Gazette of India*, dated the 26th January 1918, Mr. A. B. Cookburn has been posted as Assistant Accountant General and Currency Officer, Lahore, with effect from the 15th January 1918.

No. 376-F. E.—The following arrangements affecting Superintendents in the Finance Department Secretariat are notified :—

With effect from the 2nd April 1918.

Mr. C. N. Chakraborty, Superintendent, Class II, has been granted privilege leave for 2 months and Mr. Shah Muhammad, Superintendent, Class III, for 3 months.

Mr. Shah Muhammad, Superintendent, Class III, to officiate in Class II.

Mr. Bhagwant Kishore and Mr. A. R. Rebello, Secretariat Assistants, Class II, to officiate in Class III of Superintendents.

H. F. HOWARD,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

EMIGRATION.

Simla, the 6th April, 1918.

No. 980.—In exercise of the powers conferred by section 116-F. of the Assam Labour and Emigration Act, 1901 (VI of 1901), as subsequently amended, the following rule is issued and should be inserted after Rule 24 of the Assam Labour Board Rules published with the Notification of the Government of India in the Department of Commerce and Industry No. 295-132-C., dated the 20th November 1915.

"Rule 24-A. The cess referred to in section 116-E. of the Act may be applied to the following purposes, namely, to the payment of :—

- (a) such portion of the salary and allowances of the Chairman as the Governor General in Council may direct;
- (b) allowances to members of the Board to meet their expenses in attending

- of the Board, or on other journeys performed on the business of the Board ;
- (c) the salary and allowances of the supervisors and other establishment appointed by the Board, including any leave allowances, pensions and contributions towards a Provident Fund sanctioned by the Board, and including also such contributions towards the leave allowances and pensions of officers whose services have been lent by Government, as the Governor General in Council may direct ;
 - (d) contingent and other incidental expenses, including tour charges, connected with the maintenance of the Board's office and of the offices of officers appointed by them ;
 - (e) rewards for the detection or prosecution of offences under the Act ;
 - (f) refunds of the cess realised in respect of—
 - (i) garden sardars and emigrants on whom it has been erroneously realised ;
 - (ii) emigrants whose services as labourers have, in the opinion of the Board, for any reason not become available or fully available to employers ;
 - (g) interest which may fall due on any loan contracted by the Board or on any overdraft of the Board's account with the Bank of Bengal sanctioned by the Board ;
 - (h) such other charges as the Board may, with the general or special sanction of the Government of India, direct.

No. 1092.—In pursuance of rule 23 of the Assam Labour Board Rules, published with the Department of Commerce and Industry Notification No. 295-132-C., dated the 20th November 1915, it is hereby notified that the rate of cess payable from 1st July 1915 up to and including the 30th June 1919, on every garden sardar deputed by his employer to engage labourers and on every person recruited or engaged as a labourer or assisted to emigrate under Chapter IV or section 91 of the Assam Labour and Emigration Act, 1901 (VI of 1901), as amended by the Assam Labour and Emigration (Amendment) Act, 1915 (VIII of 1915), shall be Rs. 2 per head.

IMPORT AND EXPORT REGULATIONS.

The 6th April, 1918.

No. 1094.—In exercise of the powers conferred by Section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following additions and alteration shall be made in the Schedule appended to this Department Notification No. 8413, dated the 21st July 1917, as subsequently amended, viz. :—

Additions.

Canton Drug Company.
 Doko Trading Company, Canton.
 Miraoka Brothers, L., Canton.
 Hongkong Mercantile Company, Limited, Canton.
 Koshin Yoko, Canton.
 Sloane, Messrs. W. and J., Canton.

Alteration.

Manners, John *should read* Manners and Backhouse Limited.

INDUSTRIES.

The 6th April, 1918.

No. 915.—In pursuance of Rule 11-J. of the Defence of India (Consolidation) Rules, 1915, as subsequently amended, the Governor-General in Council is pleased to declare that it is necessary, for the purpose of securing the public safety, to control the supply of kerosine oil throughout the Bombay Presidency.

POST AND TELEGRAPH ESTABLISHMENTS.

The 6th April, 1918.

No. 889.—Mr. Hafiz Muhammad Abdul Gany, Superintendent of Post Offices, 1st grade, is appointed to be Deputy Postmaster-General, 3rd grade, Madras, on probation for one year, with effect from the 1st March 1918.

A. H. LEY.

Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 5th April 1918.

APPOINTMENTS.

No. 645.—Second Lieutenant C. D. Ferrier, 1st Battalion, Seaforth Highlanders (Ross-shire Buffs, The Duke of Albany's) is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Staff Captain. Dated 26th February 1918.

No. 646.—Lieutenant J. Williams, 1st Brecknock Battalion, The South Wales Borderers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Station Staff Officer, 1st class. Dated 16th March 1918.

No. 647.—Lieutenant J. J. Mumford, 2nd Battalion, The Prince of Wales's (North Staffordshire Regiment), is granted, subject to His Majesty's approval, the acting rank of Captain, but with the pay and allowances of a Lieutenant, while holding an appointment as Adjutant of Cadet College. Dated 3rd August 1917.

No. 648.—Lieutenant H. P. C. Brown, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding an appointment as Inspector of Bombing graded as General Staff Officer, 3rd Grade. Dated 2nd January 1918.

No. 649.—Lieutenant G. G. T. Toller, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the acting rank of Captain while employed as a Garrison Engineer. Dated 7th March 1918.

No. 650.—Lieutenant (acting Captain) J. Young, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Major while holding an appointment as Assistant Inspector of Machinery. Dated 15th March 1918.

No. 651.—Second Lieutenant George Henderson Brooks, The Queen's Own Cameron Highlanders, is granted, subject to His Majesty's approval, the acting rank of Captain, but with pay and allowances as for a Lieutenant, while holding the appointment of Adjutant of an Indian Defence Force Unit. Dated 24th March 1918.

REGULAR FORCES.

Infantry.

No. 652.—The undermentioned non-commissioned officer to be Second Lieutenant, subject to His Majesty's approval:—

Princess Victoria's (Royal Irish Fusiliers).

Staff Sergeant Instructor John Annett. Dated 14th March 1918.

INDIAN LAND FORCES

No. 653.—The undermentioned gentlemen to be temporary Honorary Second Lieutenants, subject to His Majesty's approval:—

Raja Durga Narain Singh of Tirwa, Farrukhabad District.

Raja Hukm Tej Partab Singh of Partabner, Etawah District.

Raja Lokendra Sah of Jagamanpur, Jalaun District.

Lal Bhagwant Singh of Boin, Aligarh District.

Sahibzada Ravi Partab Narain Singh of Rudarpur, Gorakhpur District.

INDIAN MEDICAL SERVICE.

No. 654.—Subject to His Majesty's approval, the undermentioned to be temporary Lieutenants, with effect from the dates specified:—

Minocher Cowasji Luogrua. 13th February 1918.

Kunjanni Thirupad. 25th February 1918.

Gopal Gangadhar Limaye. 26th February 1918.

Mangalore Narsing Rao. 28th February 1918.

Cochandy Oommen. 5th March 1918.

Padupurackal Thomas Zacharias. 5th March 1918.

Sitaram Visvanathan. 5th March 1918.

Naranammalpuram Sankaraaiyar Ramaswami. 7th March 1918.

No. 655.—Subject to His Majesty's approval, the undermentioned to be Honorary Temporary Lieutenant, with effect from the date specified, for employment at Lahore Cantonment:—

Maharaja Krishna Kapur. 5th February 1918.

INDIAN ARMY.

No. 656.—The following are appointed to the Indian Army on probation, subject to His Majesty's approval, with a view to permanent appointment, with effect from the dates specified:—

To be Captain.

Lieutenant Charles Harold Law, The Cheshire Regiment, attached 50th Lancers (Gordon's Horse). Dated 29th July 1917 but to rank from the 24th January 1918.

To be Lieutenants.

Lieutenant Henry Harvey Lyons, M.C., The Connaught Rangers, attached 3rd Skinner's Horse. Dated 17th January 1918 but to rank from the 1st September 1915.

Lieutenant John Yardley Weaver, Army Service Corps, attached 13th Duke of Connaught's Lancers (Watson's Horse). Dated 22nd January 1918 but to rank from the 20th November 1915.

Lieutenant Ronald James Allan, The Cameronians (Scottish Rifles), attached 2nd Battalion, 8th Gurkha Rifles. Dated 9th January 1918 but to rank from the 11th May 1916.

Lieutenant Arthur Frederick Morton, 1st Battalion, The East Lancashire Regiment, attached 8th Rajputs. Dated 22nd January 1918 but to rank from the 12th May 1916.

Lieutenant Henry Matthew Morris, 2nd Battalion, The Manchester Regiment, attached 89th Punjabis. Dated 29th July 1917 but to rank from the 15th May 1916.

Captain Robert Hindmarsh Stubbs, 11th Battalion, The Durham Light Infantry, attached 2nd Battalion, 2nd Queen Victoria's Own Rajput Light Infantry. Dated 8th February 1918 but to rank from the 12th June 1916.

Lieutenant John Henry Blair-White, 9th Battalion, The Royal Dublin Fusiliers, attached 2nd Battalion, 1st Brahmins. Dated 8th February 1918 but to rank from the 19th June 1916.

Lieutenant Gerald Walter Burch, 92nd Trench Mortar Battery, attached 5th Cavalry. Dated 8th February 1918 but to rank from the 10th July 1916.

Lieutenant William Scott, Army Service Corps, attached 2nd Battalion, 21st Punjabis. Dated 8th February 1918 but to rank from the 19th July 1916.

Lieutenant Arthur Gerald Ivo Ayling Goddard, 3rd Battalion, The Monmouthshire Regiment, attached 41st Dogras. Dated 12th January 1918 but to rank from the 21st July 1916.

Captain John Epworth Hubbard Gelston, Army Service Corps, attached 1st Duke of York's Own Lancers (Skinner's Horse). Dated 8th February 1918 but to rank from the 24th July 1916.

Captain Arthur Emilius Allen, Army Service Corps, attached 3rd Skinner's Horse. Dated 8th February 1918 but to rank from the 5th August 1916.

Lieutenant Vivian Harold Trow, 3rd Battalion, The Duke of Edinburgh's (Wiltshire Regiment), attached 20th Rajputana Infantry. Dated 8th February 1918 but to rank from the 11th August 1916.

Captain Hedley James Carpenter, Army Service Corps, attached 3rd Skinner's Horse. Dated 8th February 1918 but to rank from the 11th August 1916.

Lieutenant Herbert Marshall Butler, 12th Battalion, The Manchester Regiment, attached 7th Maratha Lancers. Dated 8th February 1918 but to rank from the 19th August 1916.

Lieutenant Eric Ashley Evanson, 5th Battalion, Princess Victoria's (Royal Irish Fusiliers), attached 2nd Battalion, 41st Dogras. Dated 8th February 1918 but to rank from the 15th September 1916.

Lieutenant William Stainer Valentine, The Queen's Own Cameron Highlanders, attached 3rd Battalion, 9th Gurkha Rifles. Dated 8th February 1918 but to rank from the 15th September 1916.

Lieutenant Francis Edward Binny Moritz, 3rd Battalion, The Duke of Edinburgh's (Wiltshire Regiment), attached 71st Punjabis. Dated 8th February 1918 but to rank from the 30th September 1916.

Lieutenant Bernard de Hailes Pickard, Machine Gun Corps, attached 35th Scinde Horse. Dated 19th January 1918 but to rank from the 25th October 1916.

Lieutenant John Arnold Brothers, 2-4th Battalion, The East Lancashire Regiment, attached 2nd Battalion, 21st Punjabis. Dated 8th February 1918 but to rank from the 30th October 1916.

Captain Ioan Barry Hughes Rowlands, Army Service Corps, attached 109th Infantry. Dated 6th February 1918 but to rank from the 8th November 1916.

Lieutenant Stephen Fenimore Irwin, 3rd Battalion, The East Surrey Regiment, attached 76th Punjabis. Dated 8th February 1918 but to rank from the 9th November 1916.

Lieutenant Fredrick Michael Pigott, 5th Battalion, The Royal Fusiliers (City of London Regiment), attached 2nd Battalion, 30th Punjabis. Dated 7th February 1918 but to rank from the 13th December 1916.

Second Lieutenant John Kenneth Farrow, Royal Engineers, attached 2nd Battalion, 8th Gurkha Rifles. Dated 8th February 1918 but to rank from the 15th December 1916.

Lieutenant Joseph Carey, 8th Battalion, The Duke of Cambridge's Own (Middlesex Regiment), attached 2nd Battalion, 22nd Punjabis. Dated 8th February 1918 but to rank from the 25th December 1916.

Lieutenant Gregory Rich, Royal Engineers, attached 1st Battalion, 107th Pioneers. Dated 8th February 1918 but to rank from the 26th December 1916.

Lieutenant Ivon Curzon Walkinshaw, 1-3rd (City of London) Battalion, The London Regiment (Royal Fusiliers), attached 2nd Battalion, 10th Jats. Dated 8th February 1918 but to rank from the 2nd January 1917.

Lieutenant Edward Fleming Qualtrough 3rd Battalion, Princess Victoria's (Royal Irish Fusiliers), attached 3rd Battalion, 6th Gurkha Rifles. Dated 8th February 1918 but to rank from the 27th January 1917.

Captain John Ernest Thomas, 1st Battalion, The Border Regiment, attached 26th Punjabis. Dated 22nd January 1918 but to rank from the 29th January 1917.

Lieutenant Charles Lloyd Riley, The Durham Light Infantry, attached 41st Dogras. Dated 12th January 1918 but to rank from the 4th March 1917.

Lieutenant Humphrey Pulleine, Army Service Corps, attached 5th Cavalry. Dated 8th February 1918 but to rank from the 14th March 1917.

Lieutenant Francis Cuthbert Eugene Rendall, 2 5th Battalion, The Essex Regiment, attached 63rd Palamcottah Light Infantry. Dated 8th February 1918 but to rank from the 18th April 1917.

Lieutenant Chetwynd John Porchall Grosvenor, 2-1st Herts Yeomanry, attached 18th King George's Own Lancers. Dated 8th February 1918 but to rank from the 22nd April 1917.

Lieutenant Stanley Edward Chapman White 2-1st Battalion, For Herefordshire Regiment, attached 2nd Battalion, 41st Dogras. Dated 8th February 1918 but to rank from the 29th April 1917.

Captain Henry Alban Stokes, 5th Battalion, The Comaught Rangers, attached 2nd Battalion, 1st Brahmins. Dated 9th February 1918 but to rank from the 12th May 1917.

Lieutenant Richard Edgar Godfrey, 1st Battalion (Midland Pioneers), The Leicestershire Regiment, attached 2nd Battalion, 94th Russell's Infantry. Dated 8th February 1918 but to rank from the 16th May 1917.

Second Lieutenant Philip Timbrell Stand 3rd Battalion, The Queen's Own Royal West Kent Regiment, attached 2nd Battalion, 94th Russell's Infantry. Dated 12th January 1918 but to rank from the 19th May 1917.

Second Lieutenant William George Fennell 2nd Battalion, The King's (Shropshire Light Infantry), attached 2nd Battalion 94th Russell's Infantry. Dated 16th January 1918 but to rank from the 16th February 1918.

To be Second Lieutenants.

Second Lieutenant Ernest Albert Seth Chertoft, Royal Engineers, attached 2nd Battalion, 32nd Sikh Pioneers. Dated 12th January 1918 but to rank from the 9th April 1917.

Second Lieutenant William Harrison Mallett, 1st Battalion, The Suffolk Regiment, attached 2nd Battalion, 2nd King Edward's Own Gloucestershire Rifles. Dated 9th January 1918 but to rank from the 5th May 1917.

Second Lieutenant Horace John Furmston, 4th Battalion, The Border Regiment, attached 2nd Battalion, 56th Punjabi Rifles (Frontier Force). Dated 8th February 1918 but to rank from the 5th May 1917.

Second Lieutenant Hugh Robert Adams, Honourable Artillery Company, attached 2nd Battalion, 72nd Punjabis. Dated 9th February 1918 but to rank from the 25th July 1917.

Second Lieutenant Clifford Reginald Bernard Hartley, 2-14th (County of London) Battalion, The London Regiment, (London Sea Fash), attached 41st Dogras. Dated 24th January 1918 but to rank from the 25th July 1917.

Sub-Lieutenant Charles Greenslade Scott, Royal Naval Division, attached 7th Hariana Lancers. Dated 8th February 1918 but to rank from the 22nd August 1917.

Second Lieutenant Vivian Charles Thomas Lane, 6th Battalion The Black Watch (Royal Highlanders), attached 33rd Queen Victoria's Own Light Cavalry. Dated 22nd January 1918 but to rank from the 25th August 1917.

Second Lieutenant Francis Edward Bulmore, Oxfordshire Yeomanry (Queen's Own Oxfordshire Hussars), attached 27th Light Cavalry. Dated 22nd January 1918 but to rank from the 28th August 1917.

Second Lieutenant Horatio Nelson Kerr, King Edward's Horse (The King's Oversea Dominions Regiment), attached 16th Cavalry. Dated 22nd January 1918 but to rank from the 17th November 1917.

Second Lieutenant John Peffers, 1st Highland Cyclist Battalion, attached 2nd Battalion, 19th Punjabis. Dated 22nd January 1918 but to rank from the 1st December 1917.

Second Lieutenant George Ballantine Halloran, 7th Battalion, Princess Charlotte of Wales's (Royal Berkshire Regiment), attached 2nd Battalion, 94th Russell's Infantry. Dated 24th January 1918 but to rank from the 25th December 1917.

Second Lieutenant James Gordon Lightbody, 6th Reserve Regiment of Cavalry, attached 36th Jacob's Horse. Dated 22nd November 1917 but to rank from the 17th January 1918.

Second Lieutenant Henry William Frederick McCleery, 5th Reserve Regiment of Cavalry, attached 35th Scinde Horse. Dated 22nd January 1918 but to rank from the 17th January 1918.

Second Lieutenant John Love Kirkhope, 5th Battalion The Highland Light Infantry, attached 2nd Battalion, 1st Brahmans. Dated 22nd January 1918 but to rank from the 26th January 1918.

Second Lieutenant Thomas Alexander McKay, 3rd Battalion, The Black Watch (Royal Highlanders) attached 2nd Battalion, 123rd Outram's Rifles. Dated 22nd January 1918 but to rank from the 26th January 1918.

Second Lieutenant Lingard Ednie, Machine Gun Corps, attached 117th Mahrattas. Dated 22nd January 1918 but to rank from the 27th January 1918.

Second Lieutenant Ralph Thomas Arnold, 7th Battalion, The Suffolk Regiment, attached 2nd Battalion, 119th Infantry (The Mooltan Regiment). Dated 5th December 1917 but to rank from the 2nd February 1918.

No. 657.—The undermentioned to be temporary Second Lieutenants, subject to His Majesty's approval:—

19th March 1918.

Herbert Ludlow.
Sidney George Stuart.
Dennis Wellings.
Ian John Burroughs.
John William Davies. calls.
Jack Walker.
Percy Charles Coddham.
Arthur Cecil George.
George Jerred Leach.
Montague William Boyd. Lord.
Edwin Thomas Layton.
Victor Knott.

Alfred Ernest James.
Edwin Bibby.
Charles Crossley Pollard.
Alfred Thomas Edward de Coverly.
Hubert Teare Harry.
William Ridler.
Ralph Homan.
Norman Arthur Osburn.
Raynor Alan Leslie Muspratt.
William Thomas Soper.
John Bower.
Clifford George Richards.

22th March 1918.

Frederick Arthur Harcourt.
Arthur Cliff.
Eugene Andrew Bate.
Vivian Cunningham.
Alan Stuart.
Jacob Askew.
Norris Greenwood.
Emily Miles.
Evan Curwen Phillips.
John Stanford Lewis.
Charles Edward Price.
George Frederick Bury.
Martin Thomas Deane.
Fraser Johnston.
Reginald Thomas Jones-Enscombe.
Ernest Ward.
Charles West.
Victor William Konrad Burchett.
Sidney Walter Kerley.

Ernest William Heath Cornhill.
Roland Witae Griffiths.
Alfred Stanley Oakman.
William Henry Kitchen.
James Stanley Lacey.
Thomas William Carey.
Cyril John Webber.
John Thomas Wilson.
John Henry Semse Terry.
John William Crossly.
David John Edward.
Edward Charles Durban.
Edward John Pillar.
Horace William Pope.
Cyril Knifton Wheatley.
William Henry Bayley.
Herbert Lambert.
Albert Edward Robinson.
Frederic William Steven.

Victor Percy James Clark.
 Donald Edward Dicker.
 Charles William Ford.
 Esmond Samuel de Beer.
 Frederick James Brown.
 Leonard George Waller.
 Charles Henry Pillar.
 Arthur Ernest Lake.
 Frank Peacock.
 Victor Marshall Burton.
 Gilbert Joseph Newman.
 Francis Johnson Richardson.
 John Grose Hoskin.
 John Noel Garrett.
 Thomas Townsend.
 Clement Aubrey Cooke.
 Francis Alan Adams.
 Philip Frederick Murray.
 Thomas Webb.

Philip Henry Mace.
 Alfred William Hayes.
 Harry Oke.
 William Thomas Dear.
 Eric Leslie Wicks.
 Alfred George Pleasance.
 Alfred Norman Sawford.
 John Henry Small.
 Walter James Little.
 Wilfrid Cyril Morris.
 Norman Douglas Delves.
 Thomas Henry Sterl.
 Harry Melbourne Dennes.
 James Stuart Logan.
 Horace William John Wilkins.
 James Miller Evenden.
 Richard Charles Havard Gwinnett.
 Sidney Herbert Woolf.

UNATTACHED LIST

No. 658—The undermentioned Gentlemen Cadets from the Cadet College, Wellington, to be Second Lieutenants, subject to His Majesty's approval, with a view to their appointment to the Indian Army. Dated 31st January 1918 :—

Gordon Alexander Fullerton.	Ernest Henry Powell Mallinson.
James Osbert Roach.	Thomas Cormac Hourihane.
Burnard Leslie Wilder.	William Augustus Putnam.
Robert Carey Sinker.	Thomas Vaughan Welch.
Charles Edward Macguckin.	Christopher Probyn Guise.
Kenneth James Nasmyth Duthie.	Edward Fitz-Maurice Chambré Hardman.
Percy George Phelan.	Jim Willoughby Hyde Harrison.
Percy Arthur Adamson Clery.	William Perrott Fogerty.
John Bertie Philip Seccombe.	William Eric Pentland Saunders.
Roland William Astell Wallace.	William Ernest Maxwell.
Frederick Gordon Stewart.	Horace Ross Lewis.
Philip Robert Thatham.	Albert Gordon Campbell.
Frederick Charles William Steed.	Malcolm Reginald Collins.
Alfred Thomas Trevor Bates.	Hugh Bullard.
Kenneth de Burgh Codrington.	Archibald Reynolds Gray.
James Robert Paul Finlay.	Cyril Jack Price.
Edward Francis Hamlyn Noel.	Joseph Wray Angus Hunt.
Ross Cosens Howman.	Clarence Gilbert.
Thomas Mensies Ker.	Richard Norman Burkett.
Robert Rede Wilkinson.	Patrick Joseph Phelan.
Reginald Edward Powell.	Robert Louis Irving Arnott.
Brian Plunkett Ross-Hurst.	Philip Pleasants Higginbot.
Konstantine Lubinski Bodenham.	Benjamin Thomas John Do.
Gordon Allison.	Wilfred Houghton Fitz-Ma

John Lithgow Vincent Smith.
 Herbert Elliott Richard Bateman.
 Maurice Rowland Jones.
 Herbert Nightingale Davy.
 George Eric Burdett Stephenson.
 Maurice Hamilton Berkeley.
 David Willoughby Saunders-Jones.
 Eric Guy Hampden Green.
 John Stanton Churchill.
 Sandys Parker George.
 Richard Gurney Peckover.
 Keith Simpson Fitch.
 Francis Caldwell Marsh.
 Harry Stuart Pearson.
 Hugh Kenneth Blaber.
 Cecil John Parker.
 Oswald Francis Curtoys.
 Ronald Garvie Leonard.
 George Anson Probyn Coldstream.
 Joshua Foster Harrison Hargrave.
 Charles Maurice Waddington Loftus
 Townshend.
 John Cahill.
 Lee Gordon Fuller Smythe.
 William Hammer Everett.

Leslie Muir Wilson.
 Usher McGregor Greer.
 Hugh Baring Strickland.
 Frederick Henry Adames.
 Pooler Leeman Lindsay.
 Will Francis.
 Gordon Henderson Newington.
 Leonard Milton Robson Dwane.
 Alan George Henshaw.
 Daniel Ainslie Bullard.
 George Henry Montague Beaty.
 Eric Archibald Newbery.
 Jack Trevor Garrett.
 George Henry Ryper.
 Harry Vincent Wells.
 John Henry Barnes.
 Alec Henry Garton Johnson.
 John Pedder Phipps.
 James Smith.
 Reuben Strump.
 Desmond Eric Tittle.
 John Alexander Larminie.
 Edward Percy Welsford.
 John Anthony Hansby Maud.

No. 659.—The undermentioned Gentlemen Cadets from the Cadet College, Quetta, to be Second Lieutenants, subject to His Majesty's approval, with a view to their appointment to the Indian Army :—

Harold Vincent Tollemache. Dated 27th October 1917, but to rank from 4th April 1915.

Sidney Elston Grunly. Dated 27th October 1917, but to rank from 13th May 1915.

Stewart Dudley Marjoribanks. Dated 27th October 1917, but to rank from the 6th June 1915.

John Grahame Pocock. Dated 27th October 1917, but to rank from 8th June 1915.

William Ernest Underhill. Dated 27th October 1917, but to rank from 25th July 1915.

Oswald John Pryor. Dated 27th October 1917, but to rank from 15th August 1915.

Eric de Vere Moss. Dated 27th October 1917, but to rank from 10th January 1916.

Brian George Dalrymple-Hay. Dated 27th October 1917, but to rank from 28th January 1917.

James Pearce Bowen O'Connell Hewett. Dated 27th October 1917, but to rank from 1st April 1917.

Lionel George Gray. Dated 27th October 1917, but to rank from 21st June

Cecil Charles Henson Bunden. Dated 27th October 1917, but to rank from 31st August 1917.

Dated 27th October 1917.

John Ridgway Reynolds.
 George Stanley Hurst.
 Brian Richard Godley.
 Claude Morgan Hutchings.
 Francis Cyril Hopper.
 Charles Benjamin Lewis.
 John Stephenson.
 John Noel Alexander Harris.
 James Baillie Dedman.
 Philip Eustace Congreve Jerry Gwyn.
 John Colson Cotton.
 George Ross Ward.
 Hubert Edward Midge.
 Clement Selby Moore.
 Charles Albert Cairns.
 Noel Stanley Alington.
 Richard Alexander Oswald.
 Hugh Spooner.
 John Roland Milner Stephen.
 Roy Bourne Grieves.
 William Pennington Hugh Gorringe.
 Thomas John Roy Geddes.
 James Leonard Ries.
 Joseph Edge.
 Robert Leigh Go de.
 Geoffrey Stephen Carmac Weigall.
 James Balfour Macdonald.
 Richard Francis William Kinkad Allen.
 Theobald David Cogswell Owens.
 Sidney Freer Winckley.
 Eric Rouviere Day.
 Kenneth Edwin John.
 Ian Fraser Hossack.
 John Joseph Healy.
 Willie Richard Cecil A'Brook.
 George Noel Buckton.
 Wilfred Meaburn Tatham.
 Douglas McCleod Hasted Sherman.
 Henry Francis Anthony Thunder.
 Robert Stuart Haslett.
 Mark Herbert Francis.
 Robert Plett.
 Edmund Cowper Johnson.
 Philip Meyrick Jones.
 Herbert Ronald Keith Gibbs.

Percival Jerome Phillips.
 Percy Joseph Hilliard.
 Edward Lionel Wakefield Fox.
 Alfred Irving.
 Ronald Fleming Burnand.
 Joseph Annesley Everard Upton.
 Charles Vincent Ralph Blackwood.
 Ronald Branston Heaton.
 Cyril Wilton Geoffrey White.
 Ronald Austen Buss.
 Ian Mortimer Forsyth.
 Colin Elliot Hay.
 William McGregor Spence.
 George Hubert Wentworth Kitson.
 Henry James Geoffrey Cobb.
 Charles Cavell Richardson Reynolds.
 Arthur William Aspinall.
 Hugh Oliver Wilson Fowler.
 Maynard Charrington Nicholl.
 George Thomas Pearson.
 Alan George Warren.
 Norman Standish.
 Illius Augustus Thew.
 George O'Neill Bayley Jackson.
 Robert Cecil Brooke Hunt.
 Ronald Forbes Pearson.
 Kenneth Clephen Garvie.
 William Henry Stuart Gee.
 Richard Terence Baile.
 James Samuel Coudrey Simpson.
 Hugh Eric Weatherdon.
 Stanley Graham Norwood Cross.
 Edward Tillotson St. Maur Brett.
 Arthur Edgerton Brooke.
 John Lionel Cooper-Chadwick.
 Geoffrey Leonard Shipton.
 Howard Francis Clencurry Armstrong.
 Morris Arthur Platts.
 Geoffrey Vivian Rapner.
 Athol Joseph Hobbs.
 Archibald Douglas Craig.
 Henry Malcolm Smyth.
 Henry Richard Francis Tweedy.
 John Henry Patrick Wi
 Ola Anderson.

Reginald Pilkington Rouse.
 Eric Horton Whittaker.
 Leigh Arbuthnot Alexander.
 Ernest Wilmot Billing.
 Nicholas Arthur Penney.

John Eric Cummins.
 Harold Willoughby le Pelly Kershaw.
 Ernest Kenneth Milliken.
 John Furley Taylor Trevitt.
 John Denton Bannon.

Army Reserves.

No. 660—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval:—

Infantry Branch.

To be Captain.

Robert Shand Thoms. Dated 29th March 1918.

To be Second Lieutenants.

Dated 19th March 1918.

Alexander John Gibson.
 Ethelbert Samuel Hicks.
 William Albert Cardwell.
 Charles George Small.

William John Hawken Foot.
 Ernest Edgar Beer.
 Montague William Dodge.
 Albert Edward Thomas Gibbs.

Ernest Hart Knapman.

Dated 28th March 1918.

Walter Percival Smith.

| Herbert William Henry Howell.

Dated 29th March 1918.

Walter James Ross.
 Frederick Rixon.
 Percy James Bryer.
 Donald Charles McDonald.
 Kenneth Mackenzie Gillis.
 Patrick Harland Burke.
 Robert William Pryde.
 Richard Herbert Frith Beard.
 Rodolphus Thomas Heselon.
 Archie Bertram Carey.
 William Henry Fish.
 Walter Sherrard Smith.
 George Henry Woods.
 Arthur Isidore Davis.
 Edwin James Mudie Hudson.
 Lewis Henry Calogreedy.
 Ralph Bertram Shortland.
 Denis Ralph William Holt.
 Stewart Young.
 Edward William Cobble.
 Cecil Edward Cabot.
 Rohyn Alan Allen.
 Ralph Cecil Jackson.
 Hubert Bruce Edwards.

Alfred Henry Peter Friddey.
 Stanley Edgar Cullen.
 Owen Norman Soper.
 Leonard David Downing.
 William Henry Oscar Shortt.
 Harold Nelson.
 Wilfred John Kingsmill.
 Harry Stanley Hyde.
 George Leslie Stewart Driver.
 Albert Gurney.
 William Owen.
 Samuel Nicholas Williams.
 Arthur Edgar Bandey.
 Harry Hewett.
 John Lewis Hubbard.
 Harold Edward Traylen.
 Arthur Sidney Redman.
 Hugh Seymour Tremmenheere.
 Charles Frederick Rowe Killick.
 Charles Percy Bentham.
 Reginald Arthur Shawe.
 Herbert Terrence LeBrooy.
 Alexander Meston.
 Eric Richmond Moore.
 George Henry Phillips.

re.

Charles Clyde Scutt.
 Percy Edward Johnson.
 William Frederick Venton.
 James Andrew Coldwell.
 Percy Thomas Clarke.
 Albert Victor Rushbrooke.
 Alexander Henry Scott.
 Perry Adams.
 William George Burt.
 Robert Leslie Creasy.
 Bernard Joseph Winstanley.
 David Esmond Gomme.
 Frederick Richard Swynnerton.

John William Beelham.
 Herbert John Harris.
 Frederick Charles McMurray.
 Robert John Hobson.
 William James George.
 Alexander Fairweather.
 Aidan Kenneth Thompson.
 Henry Alfred Carless.
 Ralph Hisco.
 Frank Harold Dunn Teal.
 William Henry Reeves.
 Cyril Herbert Roblin.
 George Christopher Tritton.

Ian Norman Macleod.

Lawrence Francis Jerome Fitzpatrick. Dated 30th March 1918.

No. 661.—Basil Eden (Second Lieutenant, Royal Artillery, Territorial Force), to be Lieutenant in the Infantry Branch of the Indian Army Reserve of Officers, subject to His Majesty's approval. Dated 18th August 1917, but to rank from the 9th December 1916.

No. 662.—Robert Russell Flemington (Temporary Captain, Royal Artillery, Territorial Force), to be Lieutenant in the Infantry Branch of the Indian Army Reserve of Officers, subject to His Majesty's approval. Dated 27th March 1918, but to rank from the 1st September 1916.

No. 663.—Second Lieutenant Heber William Henry Howell, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed as Commandant of a Porter Corps. Dated the 28th March 1918.

No. 664.—In Army Department Notifications No. 1685 and 1688, dated the 5th October 1917, against the name of Laurence Oliphant McCurrich, for "20th September 1917" read "10th August 1917."

LONDON GAZETTE.

No. 665 —The following is published for general information :—

Fourth Supplement dated the 10th January 1918 to the London Gazette of the 5th January 1918.

War Office,

10th January, 1918.

The Secretary of State for War has received the following Despatch addressed to the Chief of the General Staff, India, by Lieutenant-General Sir Stanley Maude, K.C.B., late Commanding-in-Chief, Mesopotamian Expeditionary Force :—

General Headquarters,

Mesopotamian Expeditionary Force,

October 15th, 1917.

SIR,

1. I have the honour to submit herewith a report on the operations carried out by the Mesopotamian Expeditionary Force during the period extending from April 1st to September 30th.

2. My previous despatch included a narrative of the operations subsequent to the fall of Baghdad up to March 31st, by which date our Columns had driven the enemy north-east, north and west in divergent directions along the Dulah, Tigris and Euphrates, respectively, and our advanced troops had established a screen covering Baghdad, being disposed approximately on the line Shahabun-Dogameh-Mushaidie-Feluja. In order, however, to provide for the security of Baghdad, which is an open city devoid of means of defence, it seems to pre-empt our operations against the shattered but reinforced Columns of the Corps, with which we had been so recently engaged, whilst keeping careful

movements of the 13th Turkish Corps, which was falling back before our Russian Allies, lest the enemy should detach troops from his direction against the right flank and rear of our movement towards Samarrah. The pressure applied by the Russian Columns which had already reached Karind with advanced troops at Khanikin, assisted by our troops operating in the Jebel Hamrin, as described in my last despatch, now forced the enemy to cross the Dialah and continue his retreat on Kifri.

3. On April 2nd we effected a junction with General Baratoff's troops, about Kizil Robat, and as soon as these were well established on the line of the Dialah our Column in this vicinity—having served the double purpose of harassing the retreat of the Turks and joining hands with the Russians—was withdrawn. This enabled us to resume our operations along both banks of the Tigris, which had been temporarily suspended.

4. On the 6th our Cavalry moved forward to the vicinity of Deli Abbas with instructions to cover our right flank, and by delaying action to draw on gradually any movement initiated by the 13th Turkish Corps towards the Tigris. On the left bank of the Tigris it seemed wiser not to commit our troops to definite action until such time as the intentions of this Turkish Corps became clearer. On the right bank of the Tigris the enemy's force was estimated at 4,000 rifles with 200 sabres and 15 guns, and these were holding Harbe with advanced troops about Beled Station. On the 6th our troops moved forward to attack the enemy's position covering Beled Station, and good progress was made until they came under close machine gun and rifle fire from some rising ground in that vicinity. The 51st Sikhs were ordered to secure this point, and making good use of the broken ground and well supported by artillery, they established themselves there without difficulty and pressed forward beyond. The enemy holding the station now found his position untenable, and soon his whole line was in retreat. Our losses were slight, but the enemy, in addition to his battle casualties, lost 200 prisoners, including nine officers as well as three machine guns and some rolling stock. On the 9th Harbe was occupied, and here a pause was ordered in order to allow for further operations on the left bank of the Tigris.

5. Our troops on the left bank had driven several parties of the enemy across the Shatt El Adhaim on the 7th, and on the following day a close reconnaissance of this river was carried out with a view to bridging it. It now became evident, however, that the 13th Turkish Corps from Jebel Hamrin and the 52nd Division of the 18th Turkish Corps on the line of the Shatt El Adhaim were contemplating a converging movement against our troops on the left bank of the Tigris. The 2nd and 11th Turkish Divisions, some 6,000 rifles strong, with 250 sabres and 32 guns, moving down the right bank of the Nahr Khalis Canal towards Deltawa, had by the evening of the 9th reached a point some seven miles south-west of Deli Abbas. On the following day our Cavalry, falling back under instructions, continued to draw them on whilst our Horse Artillery inflicted substantial casualties on their marching Columns, and by the evening they had reached Arid Bu Abin, but the 52nd Division remained stationary on the line of the Shatt El Adhaim. On the 10th the enemy was reported to be entrenching, but on the 11th he continued his advance, moving in dense columns with his left on the Nahr Khalis. To meet this movement and to support our Cavalry we had detached troops from Deltawa up the right bank of the Nahr Khalis Canal towards Deli Abbas, whilst another Column, leaving sufficient troops to contain the enemy on the Shatt El Adhaim, fell upon his right flank after a night march from Deganeh. This attack, resolutely pressed by two Welsh battalions and the Wiltshires, was a complete surprise, and before the enemy could recover himself heavy casualties were inflicted on his Columns by our well handled artillery and by rifle fire. Low visibility owing to mirage heat and the absence of water hindered our operations, but the enemy was soon in retreat, and by 7 P.M. he had regained Arid Bu Abin.

During the early hours of the 12th the enemy continued his retreat, followed by our infantry patrols, and in the darkness touch with him was lost. At 7 A.M. the Cavalry was ordered in pursuit, and at midday located him 6 miles west-south-west of Deli Abbas, covered by an entrenched rearguard. The Turks were now fighting a stubborn rearguard action, and this continued throughout the 13th and 14th, our progress being continuous but slow. Our Cavalry essayed a wide enveloping movement round the enemy's right flank so as to gain the Kifri Road ahead of him, but his right flank refused to the foot of the Jebel Hamrin, and lack of water prevented them from reaching their objective. During the night of the 14th/15th the enemy continued his retreat on Kifri, and by midday on the 16th our patrols had entered Deli Abbas, where the pursuit was stopped, as it was not intended to follow the enemy into the Jebel Hamrin, since the advantage of position would there have rested entirely with the defence. Over 500 of the enemy's dead were buried, and 1 gun and 80 prisoners were captured by us.

Having disposed of the 13th Turkish Corps temporarily, it was now decided to force the passage of the Shatt El Adhaim and deal with the detachment of the 18th Turkish Corps still holding it. These operations commenced early on the 18th, and by 6-30 A.M. our troops were sufficiently established on the right bank to allow of a bridge being thrown across the river. The channel was narrow, but full of quicksands, and these caused delay, but at 11-40 A.M. the bridge was completed, and by 2 P.M. our infantry had cleared the loop at the river and were moving towards the Barura peninsula. The Turkish opposition had collapsed, prisoners were coming in and a composite Cavalry Brigade moved forward in pursuit.

This Brigade, skilfully handled, pushed on resolutely and, in spite of heat and want of water, succeeded in turning the enemy's retreat into a rout. His casualties in killed and wounded were heavy, and 1,300 prisoners—of which 26 were officers—and 6 machine guns were captured. Indeed, only a small fraction of the troops opposed to us that day effected their escape. In this action an Indian Cavalry Regiment, the Horse and Field Artillery Batteries, and four Lancashire Battalions specially distinguished themselves.

6. On the 19th the Tigris was bridged at Sinijah and riverhead was moved up to that place. The enemy's opposition on the left bank having been completely destroyed, a further advance was now ordered on the right bank. The Turks were holding a position about Istabulat, facing south-east, with their left resting on the river and extending over a frontage about of $2\frac{1}{2}$ miles across the Dujail Canal to the Baghdad-Samarrah railway. After crossing that railway their line bent back sharply, and continued more or less parallel with the railway track to a point west of Istabulat Ruins, a distance of over 3 miles. The Dujail Canal, diagonally situated to our advance, was a considerable obstacle, with banks 40 feet high in some places, and containing water 6 feet deep and 20 to 25 feet broad, and its banks had been prepared in places so as to bring enfilade fire to bear upon the ground south of it. Two redoubts north of the Canal were prominent features in this section of the defence, and immediately in rear of the Turkish left centre was a group of mounds affording good positions for machine guns. The position was a strong one, and was held by some 6,700 rifles with 200 sabres and 31 guns, whilst in the vicinity of Samarrah were reserves consisting of some 4,000 rifles with 500 sabres and 15 guns. The enemy's left and left centre were selected as the point of attack, and on the 20th his covering troops were driven in and an advanced line established to render it possible for our artillery to be brought forward and for the Canal to be bridged. At 5 A.M. on the 21st his position on the North side of the Canal was resolutely attacked by the Black Watch and 8th Gurkhas, under a creeping barrage, and both battalions made steady progress. In spite of a hot rifle and machine gun fire from the main position the redoubt near the river was captured, and the garrison made prisoners. The other redoubt on this side of the Canal was assaulted, recaptured by the enemy, and finally secured by us, thus giving our troops a good foothold in this part of the enemy's defences. At 6.50 A.M. an attack by the Seaforth and 25th and 22nd Punjabis was launched south of the Canal. This advance was carried out with fine dash and gallantry across 2,000 yards of ground, devoid of cover, and by 7.25 A.M. the enemy's front line, some 700 yards long, was in our hands. Consolidation proceeded, and in spite of several counter-attacks all gains were held. Reconnaissances were made with a view to a further advance, but they indicated that further progress with out reorganisation and careful preparation, which would only be possible under cover of darkness, would be needlessly costly. It was decided therefore to devote the remainder of the day and night to establishing ourselves securely and preparing for a simultaneous attack on both sides of the Canal, to be carried out next morning. A counter-attack by the enemy during the afternoon was dispersed by gun and rifle fire, and his artillery was active through the afternoon.

Early on the 22nd our patrols reported that the enemy opposite our right was beginning to withdraw, and by 1.30 A.M. the whole of the position had been evacuated, and was then occupied by us. The natural and artificial strength of the position now became apparent, and the number of enemy dead testified to the tenacity with which it had been held. Our troops moved forward in pursuit at daybreak and were in contact with the enemy's main body in the vicinity of Istabulat. Prior to daybreak, where his defensive system consisted of detached groups of trenches partially completed. The heat was great, and the attack was postponed till the evening, when the assault, aided by concentrated artillery fire, was delivered in dashing style by the Leiesters, supported by the 51st Sikhs and 5th Rifles, and the defence was easily penetrated. The attacking troops pressed on relentlessly and rapidly some 1,200 yards further, and the enemy's guns were only withdrawn just in time to avoid capture. The Turks rallied and put in a series of counter-attacks, with which our supporting troops dealt, but the enemy maintained a heavy fire until 8 P.M., when he retreated on Samarrah. This attack had been considerably aided by artillery fire from a Column detached along the left bank of the Tigris to co-operate. During the day a regiment of Indian Lancers made a spirited attempt to break through the line of trenches, and, supported by artillery fire, it captured the front Turkish trench, but its advance was finally checked by fire from other trenches in rear. Our captures on the 21st and 22nd amounted to 20 officers and 667 other ranks taken prisoners, 14 Krupp guns, 1 5.9 in. gun damaged, 2 machine guns, 16 engines and 240 trucks, 2 barges, many rifles and much ammunition and equipment.

At 10 A.M. on the 23rd Samarrah Station was secured, the enemy offering no further resistance and retreating on Tektit, and on the 24th Samarrah Town, on the left bank, was occupied and a post established there.

7. Whilst these operations were in progress on the right bank, it became evident that the 13th Turkish Corps was once more moving forward from the Jebel Hamrin, but down the Shatt El Adhaim, against our forces on the left bank of the Tigris, and were accordingly readjusted to deal with the new situation. At 5 P.M. on the 24th the leading echelon, estimated at 2,000 rifles, with 9 guns, had reached Duhah, with 1 group 17 miles in rear. The chance of defeating him in detail was thus offered, and orders

were issued for a night march, culminating in an attack at dawn next day on his advanced troops. The infantry were to attack Duhaba whilst the Cavalry, moving wide to the north, was assigned the mission of intercepting any Turkish forces moving up in support. Our right came in touch with the Turks soon after daybreak, and the action developed rapidly. As the pressure from our left began to be felt the Turks gave way, crossed the river, and retired rapidly up the left bank towards the remainder of their force, and in doing so presented good targets for artillery and machine-gun fire to our Cavalry. This attack had been gallantly delivered by several Lancashire battalions, and as a result about 100 Turks were buried by us and 150 prisoners fell into our hands.

On the morning of the 25th aeroplanes reported the Turks as retiring up both banks of the river, and our troops moved forward in pursuit. By the evening of the 27th they had reached Sufha Ruins, being in touch with the Turkish rearguard covering withdrawal to and occupation of a selected position in the foothills of the Jebel Hamrin, and on the morning of the 28th we occupied a line within 2 miles of the enemy's position. Heat, low visibility and engine trouble had all combined to handicap reconnaissance by land and air, so that the situation still remained somewhat obscure, and during the night of the 28th-29th a violent dust storm arose, which continued intermittently for 48 hours.

Briefly put, the plan adopted was to throw our weight on the 30th up the left bank of the Shatt El Adhaim against the enemy's weaker flank and more shattered division, and then turning north and west to drive him away from water and his line of retreat. From dawn till 7 A.M. the dust storm abated, and our attack on the left bank, developing at 5 A.M., was brilliantly carried out by the Cheshires and South Wales Borderers over 1,000 yards of level plain, and was immediately successful. By 8 A.M. all objectives had been reached, including the village of Adaim, and the retreating Turks were being engaged at long range, whilst a number of prisoners were already in our hands. Two of our Companies, however, which had lost nearly all their officers, advanced too far in pursuit. For a moment they captured two batteries, a section of machine guns and many prisoners, but whilst still in touch with the remainder of our force they were counter-attacked and isolated. They maintained a gallant hand-to-hand fight for some time, but few of them survived. This counter-attack, assisted by the configuration of the ground, and the dust storm, which was now raging, enabled the enemy temporarily to regain the village of Adaim, but, checked here by artillery and machine gun fire, he was unable to descend, and was ultimately driven out again by 11 A.M. and our infantry firmly re-established themselves in the village. The Turks, aided by a continuance of the dust storm, strengthened their left and secured their line of retreat to the north-east, but towards evening the dust storm died down, and the enemy's second line trenches, his transport, his horse-lines and his artillery north-east of the village of Adaim were shelled with good effect. Our troops bivouacked on the ground won and pushed forward patrols to maintain touch with the enemy, but during the night he withdrew, and at 6.15 A.M. on May 1st our aeroplanes reported him in retreat 7 miles away. In the action on the 30th the enemy suffered heavily in casualties, and our captures included 865 prisoners, 1 Hotchkiss gun, 1 machine gun, and rifles, equipment and all kinds of ammunition, whilst 214 enemy dead were buried by us. During this period of hard marching and heavy fighting the Buffs specially distinguished themselves on several occasions.

8. As a result of the fighting during the month of April the enemy's 13th and 18th Corps had been driven back on divergent lines, the former into the Jebel Hamrin and the latter to Tekrit. The 13th Corps had twice taken the offensive, with results disastrous to itself, and the 18th Corps had been defeated and driven from its selected positions on four occasions. Our total captures for the month amounted to some 3,000 prisoners and 17 guns, besides a considerable quantity of rolling stock and booty of all kinds. The objectives which we had set out to reach had been secured, and the spirit of the enemy's troops was broken. The fighting carried out during this month had imposed a severe strain upon the troops, for the heat, the constant dust storms, and the absence of water on occasions, tested their stamina very highly. But as conditions became more trying the spirit of the troops seemed to rise, and to the end of this period they maintained the same high standard of discipline, gallantry in action, and endurance which had been so noticeable throughout the Army during the operations which led up to the fall of Baghdad and subsequently.

9. The increasing heat now rendered it necessary that the troops should be redistributed for the hot weather, and that every provision possible under existing conditions should be made with a view to guarding against the trying period which was rapidly approaching. Whilst it was necessary to hold the positions which had been so bravely won and to strengthen them defensively, the bulk of the troops were withdrawn into reserve and distributed in suitable camps along the river banks, where they could obtain the benefit of such breezes as were available and where a liberal supply of water for drinking, bathing and washing was obtainable.

10. During the 10 months of the period under review the heat was considerable, and during the months of June, July and beginning of August it was intense. Consequently no operations were undertaken by either side without grave risk of incurring substantial casualties from heat stroke and heat exhaustion. The troops enjoyed a well-earned respite

from the continuous fighting in which they had been engaged during the five months terminating in April, but they were by no means idle. Our hold over the area was made secure, defensive positions and pivots were prepared, and training was carried on in the early mornings, and late evenings as the temperature permitted. Manly sports, too, which are so essential to the well-being of the soldier, especially when temporarily inactive in the military sense, were freely indulged in with beneficial results to the health and future fitness of the Army for service in the field. Arrangements had been made for a proportion of the troops to proceed to India on leave during the summer months, and those who had been on service for a considerable time derived much benefit from the change and rest thus obtained.

10. Early in June a communication was received from our Russian Allies to the effect that in consequence of the increasing heat they had found it necessary to evacuate the line of the Dialah River, and they subsequently withdrew beyond Karind towards Kermanshah. This rendered the occupation of Beled Ruz by us necessary, and this was carried out on the 23rd.

For some time after our occupation of Baghdad tribesmen on the upper reaches of the Dialah, Tigris and Euphrates, above Baghdad, were restless, and it was found necessary to take punitive measures against them. Columns for this purpose operated on the Euphrates from May 3rd to 10th, on the Tigris from May 16th to 24th, and on the Dialah from June 2nd to 5th and June 28th to July 3rd. In each case salutary punishment was meted out to the delinquents. Consequent upon these measures the situation became quiet on each river line, and the tribesmen have, generally speaking, remained peacefully disposed except in the case of the operations against Ramadie referred to below, when the refractory elements were again severely dealt with.

It now seemed desirable to increase our hold on the Euphrates line still further, and it was consequently decided early in July to occupy Sinn El Zibban, some commanding ground on the right bank of the Euphrates, about twelve miles up stream of Feluja, which dominates the left bank of that river at its junction with the Saklawie Canal. As this advance on our part would bring our right bank detachment within striking distance of Ramadie, where the enemy was located, the opportunity seemed favourable for attacking him with a view to covering our movement. The enemy's troops at Ramadie, who occupied an entrenched position covering Ramadie from the east and south-east, were estimated at 1,000 rifles with 100 sappers and six guns, besides some 2,000 Arabs of the Delaim tribe.

On the 8th Sinn El Zibban was occupied, and by the 10th the Column destined to attack Ramadie was concentrated there. Careful reconnaissances of the approaches to Ramadie had already been carried out and motor vans and lorries were allotted to carry a proportion of the troops as necessary and thus minimise the amount of marching to be done in view of the heat then existing. Special provision was also made for water and for ice. After a night march the Column was in touch with the Turks east of Ramadie by 4 A.M. on the 11th and by 8-15 A.M., after considerable opposition our troops had driven in the enemy's advanced troops, and were preparing for the final assault against his main position. But a blinding dust storm now sprang up, and this added to the fact that this day marked the commencement of an abnormal heat wave rendered the position of the troops more and more difficult as time went on. Observation became almost impossible and the interruption of our communications both wireless and land line--by unlucky circumstances rendered co-ordination of measures for the attack impracticable. It was therefore decided to cancel the order for the attack, but the troops remained in their advanced positions throughout the day and were withdrawn during the night of the 11th-12th to the river bank about Mushaid, where shade was available, but whence they still continued to contain the Ramadie position. On the 12th the heat wave was still increasing and consequently further operations against Ramadie were deemed impracticable but the troops remained confronting the Turks as there were indications that the latter were meditating retreat. As these indications did not materialise the forces withdrew to Sinn El Zibban on the 14th, this movement being methodically and well carried out, and some 1,500 tribesmen who followed up the rearguard were severely handled by our Artillery and Light Armoured Motor Batteries. The troops throughout the operation evinced a soldierly spirit, and inflicted on their opponents severe battle casualties which considerably exceeded their own.

On the Dialah front our aeroplanes reported early in August that the Turks were entrrenching a position south-west of Shahraban, and this was confirmed by reports received locally. It was therefore decided to occupy Shahraban without further delay, and for this purpose converging columns were despatched from Beled Ruz and Baqubah on the night of the 18th-19th. On the 19th Misdad was seized at dawn, and on the 20th Shahraban was occupied with slight opposition, the enemy retiring hastily into the Jebel Hamrin. A new line was at once established and consolidated without interference on the part of the enemy.

11. Plans were now maturing for the capture of Ramadie, the garrison of which had been reinforced as a result of the operations in July, but the distance from Baghdad and the bad state of the communications between these two places rendered this matter one of considerable difficulty. Very careful preparations were necessary before these operations could be carried out, and it was September 26th before a column of adequate size could be concentrated within striking distance of Ramadie for this purpose.

The enemy held an advanced position four miles east of Ramadie on Mushaid Ridge which runs north and south, and rises some 60 feet above the plain. To the north of the ridge lies the Euphrates River, and to the south the salt Habbaniyeh Lake. The Turkish main position was semi-circular in outline, and was sited about one mile to the east and to the south of Ramadie. The eastern front ran along but behind the Euphrates Valley Canal and the southern front across bare sandy downs extending from the Euphrates Valley Canal to the Aziziyeh Canal, which leaves the Euphrates one mile west of Ramadie and flows southwards. The plan of operations was to turn the southern flank of the Mushaid Ridge, secure a crossing over the Euphrates Valley Canal, and attack Ramadie from the south with the bulk of the column, whilst the cavalry operating west of the Aziziyeh Canal threw themselves across the enemy's communications with Hit by blocking the Aleppo road. Steps were taken to induce the enemy to expect the main attack against his left on the Euphrates, and with this intent the river was bridged at Madhij and a road was constructed thence up the left bank, whilst supplies were also collected there. The distribution of the troops until the night of the 27th-28th was also designed to give colour to such a movement.

At 6 P.M. on the 27th two infantry columns with the cavalry moved from Madhij to the position of assembly some 5 miles in front of our outposts, and the infantry subsequently made a night advance some 2 miles in a westerly direction to a position of deployment, whence an attack on Mushaid could be delivered at dawn. An infantry detachment also skirted the northern edge of Lake Habbaniyeh, and before daybreak on the 28th had secured important tactical features on and behind the southern flank of the Mushaid position, including a dam across the Euphrates Valley Canal, passable by all arms. This action compelled the enemy to withdraw from Mushaid Ridge, which he shelled heavily subsequently in expectation of its occupation by our troops, but in this he was disappointed, as our infantry moved south of the ridge and crossed the dam. At 7 A.M. the cavalry were transferred from our right to our left flank, their march being screened from the enemy by Mushaid Ridge. They crossed the Euphrates Valley Canal by the dam and pushed westwards across the Aziziyeh Canal to a position astride the Aleppo Road, so as to cut off the enemy's retreat. Meanwhile, to the west of the Euphrates Valley Canal, our left infantry column advanced against the enemy's southern front and occupied and consolidated a position under considerable opposition. In this attack the Dorsets and 5th Gurkhas especially distinguished themselves. Under cover of the attack our right infantry column was withdrawn and passing in rear of the left column was subsequently launched to an attack which secured a firm footing on Aziziyeh Ridge. Thus by nightfall the enemy was hemmed in on the south-east and south by our Infantry and on the west by the cavalry, whilst to the north ran the River Euphrates.

At 3 A.M. on the 28th the enemy made a determined effort to break through our cavalry and retreat by the Aleppo Road, but after an action lasting for one and a half hours they were driven back into Ramadie, the Hussars and part of a regiment of Indian Cavalry, with some Horse Artillery and Hotchkiss guns, being mainly instrumental in heading the enemy off. At 6-15 A.M. the Infantry attack was renewed from the south-east and south, and our left Infantry column captured successive positions along Aziziyeh Ridge. The 39th Garhwals seized the bridge where the Aleppo Road crosses the Canal and captured three guns and many prisoners by 7-30 A.M. whilst the 90th Punjabis pushed eastwards through Ramadie and secured the Turkish Commander Ahmed Bey, at his headquarters near the eastern front of the position. Both these units displayed commendable dash and initiative, and by 11 A.M. the whole of the Turkish force had surrendered.

Throughout the operations, which were continuous, the endurance and fine fighting spirit of the troops was conspicuous, whilst the night operations so successfully carried out testified to the excellence of their discipline and training. During the daytime the heat was considerable, and these operations, which were conducted at some distance from the river, were only rendered possible by the excellence of the arrangements for water supply. A salient factor in these successful operations was the part played by the cavalry. First by their rapid movement round the enemy's rear, and subsequently by the tactical disposition of their machine guns they prevented the enemy's columns from breaking out, and so drove them back into the arms of the infantry. Very useful work was also done by the transport, and especially the motor transport, whilst the medical arrangements for the evacuation of the wounded over same bad ground were most satisfactory. Amongst our captures were included 3,451 prisoners, of whom 145 were officers and 192 wounded, 13 guns, 12 machine guns, 2 armed launches, 2 barges, and large quantities of arms, ammunition, equipment, engineering stores, railway material and supplies.

Simultaneously with the above operations on our left flank, our cavalry, operating wide on the right flank of the Army, marched during the night of the 28th-29th and occupied Mendali early on the 29th. The Turkish detachment holding that town fled into the hills, leaving 300 baggage camels in our hands and suffering some casualties from our guns whilst retreating. Mendali had for some time been used by the Turks as a source of supply and its occupation, whilst supplementing our own needs, denied it for this purpose to the enemy.

12. In my former despatch I had occasion to bring to notice the capable handling of the troops by the higher Commanders, assisted by their staffs, and the gallantry, endurance

and devotion to duty displayed by the Regimental Officers, Non-Commissioned Officers and men. To this I can only add that the fine record then established has been fully maintained under very trying climatic conditions, and that the fighting spirit, discipline and efficiency of this Army have never stood at a higher level than they do at the present moment. The further training which it has been possible to give the troops will tend to develop still further that close co-operation between all arms which was so noticeable throughout the operations last winter and which is so essential a factor to success in war.

13. Similarly the valuable services rendered to this Army by the Directors and the Administrative Services and Departments were previously dealt with by me in detail. In their case there has been no partial respite from their labours such as has been enjoyed by the fighting troops, for their work at the front, on the lines of Communication and at the Base has continued at the highest pressure. Reorganisation, development of our resources and preparation for the future have needed careful thought and unremitting efforts on the part of all and the progress made in these directions has been very gratifying. More than a passing word of recognition is therefore due to these individuals, who, in spite of the intense heat during the summer months, have continued to work so assiduously in the interests of the Army.

14. Our communications by water and by land have been thoroughly overhauled to meet the new situation, additional ships and barges have been placed on the river, and our railway system has been developed as rapidly as existing conditions have permitted. The ever-increasing needs of this Army have rendered expansion as regards port facilities at Basrah necessary, and this has been successfully met by the opening of a subsidiary port in its vicinity, which is being still further developed as the result of the recommendations of a Committee assembled to report upon the matter.

An abnormally low river during the flood season gave rise to some anxiety that this might be followed by a correspondingly low river during the summer months, and, though the river did not fall below its lowest record, it reached as low a gauge as it has touched within reasonable recollection. The work of the Inland Water Transport was therefore from June onwards one of considerable difficulty, and it was due to the skill and energy of the personnel of the I. W. T., and to the admirable buoying of the channels, that the number of serious groundings was almost negligible, and that the service of maintenance in front of the Base was carried on unimpaired.

The work of transportation by the I. W. T. was ably seconded by the development of our railways, and the way in which, in spite of a limited personnel, construction progressed and the railways were worked at constant high pressure is deserving of high commendation.

The health of the troops during the summer months has been uniformly satisfactory, and many of the diseases from which we suffered in previous years—such as cholera, enteric fever and scurvy—were either non-existent or negligible in their extent. This successful result was partly attributable to the untiring work of the officers employed in the bacteriological laboratories, without whose valuable assistance the difficulty of dealing with the epidemic diseases would have been considerably increased. But, although bacteriological as regards accommodation and increased facilities for combating the heat resulted generally in a far lower sick rate, an abnormal heat wave, which swept over the area in July was responsible for a heavy casualty list. During this time the personnel of the Medical Service were severely taxed, but they resolutely and successfully repelled the calls made upon them. All ranks redoubled their exertions as the situation became more difficult, and the unmitigated labours of the Nursing Sisters, many of whom suffered in health themselves, were worthy of the high record for devotion to duty which the Nursing Service has always maintained. The very practical assistance rendered by the British Red Cross Society and Order of St. John during this trying period was typical of the valuable services so generously rendered by that organisation.

The growing needs of the Army and the necessity for marshalling all the available resources of this country have necessitated the formation of a special directorate to deal with this matter, and consequently the Department of Local Resources, which had been in process of construction during the war in Baghdad took definite shape from the date of our arrival in that City. It will be noted that a country such as Mesopotamia, where supplies though available in large quantities are extremely difficult to organise under no system, the work of placing this matter upon a sound footing is one calling for considerable business capacity and energy. It is a fact that, though it is not to be denied how successful this comparatively youthful organisation has been, there are certain districts within reasonable distance of our troops have not been tapped and that the reach of some of the Department have extended very wide beyond the district which were usually held.

15. The cordial co-operation of the Royal Navy, which yielded such valuable results during the advance on Baghdad has since then been maintained unintermittedly. The gunboat flotilla participated in the fighting during April, rendering substantial assistance to the land forces, and during the summer months when active operations were temporarily suspended much useful patrol work on the Lines of Communication has been performed by it in spite of the low water conditions then existing. I was fortunate in receiving visits in turn

from Vice-Admiral E. A. Gaunt, C.B., C.M.G., Naval Commander-in-Chief, East Indies, and Rear-Admiral D. St. A. Wake, C.B., C.I.E., Rear-Admiral in the Persian Gulf and Mesopotamia, and these visits provided an opportunity for the discussion of topics of interest to both services.

16. To the Signal Service and Telegraph Department much credit is due for the rapidity with which they have constructed the extended communications rendered necessary as a result of the operations carried out during last winter. The vast network of lines which has been so quickly erected has been of very real value to the Army at large.

On other fronts at Nasariyeh and Ahwaz and on the Lines of Communication Defences quiet has reigned throughout the period under review, a state of affairs largely due to the firm control exercised by local Commanders over their districts and to the capable manner in which the troops serving under them have carried out their somewhat monotonous duties.

A very high standard of efficiency, too, has been reached by the Imperial Service troop serving with this Army. The excellent spirit, zeal and keenness that has permeated them has proved a valuable asset, and our thanks are due to the ruling Chiefs of India by whose generosity and patriotism these Units have been provided and kept in the field.

17. Since my last despatch several units have come into prominence which were at that time not fully developed. The Light Armoured Motor Batteries began to make their mark during the advance on Baghdad, and since that time they have continued to render valuable services in reconnaissance work, in patrolling and in co-operating with other arms. The cars have been capably handled and the personnel are resolute and determined fighters.

The Field Force Canteen, originally on a small basis, has increased in size at a rapid rate in order to cope with the ever-growing demands of this Army. Branch canteens have been opened in larger numbers month by month at all suitable stations, and these canteens have contributed in no inconsiderable way to the health and well being of the troops at the present time.

The Military Police organisation has, owing to the development of the Force and the extension of our communications, been considerably increased, and the personnel have carried out their responsible duties satisfactorily, often under trying conditions of heat.

18. I wish to acknowledge once again on behalf of this Army the services rendered by those who have worked so zealously at home and in India to supply our needs. The difficulties with which they have had to contend are well recognised here and for this reason our gratitude is the more spontaneous.

19. In closing this despatch I would bring to notice the names of Lieutenant-General Sir W. R. Marshall, K.C.B., and Lieutenant-General Sir A. S. Cordes, V.C., K.C.B., D.S.O., who have continued to render me every assistance and have commanded their respective Corps with competency throughout the period under review. During the month of April the fighting was severe, but these formations were handled through it with vigour and judgment. To Major-General Sir H. T. Brooking, K.C.B., K.C.M.G., my thanks are due for his resolute and able handling of the troops during the operations at Rummei. The practical result of having secured the surrender of the whole force opposed to him is probably the best indication of his tactical skill and ability.

20. The occupation of Baghdad, the consequent extension of our Lines of Communication, the increase in the size of the Force, the development of our resources, and the need for looking well ahead into the future have thrown heavy work upon my Staff, both at General Headquarters and on the Lines of Communication. In spite of the great heat and occasional shortage of number, in consequence they have responded wholeheartedly to every call made upon them, and I wish to take this opportunity of expressing my appreciation of the unvarying support which they have rendered me and of the efficient manner in which they have carried out their duties.

Major-General Sir George MacMunn, K.C.B., D.S.O., deserves my thanks for the capable manner in which he has carried out his duties as I.G.C. His watchwords have been progress and efficiency, and the local pivot of the Port and City of Basrah under difficult conditions arising from an insubrious climate, is a tribute to his energy and perseverance. His efforts have been ably seconded by the Base, Advance Base and Administrative Commandants and those working under their orders.

21. With our advent into Baghdad the duties and responsibilities of the Civil Commissioner, Major-General The Hon. Sir Percy Cox, G.C.I.E., V.C.S.I., already of an exceedingly heavy nature, have increased substantially. I wish to express my gratitude to him officially for the assistance which he has rendered me and for the advice which has so readily been placed by him at my disposal from time to time. With his name I should like to associate the personnel of the Political Service working under his orders. Their duties have been responsible and at times dangerous, and they have not hesitated at all times to give of their best and have been the means of seconding the successful efforts of the Army in no small measure.

22. A list giving the names of those Officers, Ladies, Warrant and Non-Commissioned Officers and Men whose services are deemed deserving of reward and special mention accompanies this despatch.

I have the honour to be,

SIR,

Your obedient servant.

F. S. MAUDE, *Lieutenant-General,*
Commanding-in-Chief,
Mesopotamian Expeditionary Force.

PROMOTIONS.

GARRISON BATTALIONS.

Infantry.

No. 666.—The following acting promotions are made, subject to His Majesty's approval :—

Alexandra, Princess of Wales' Own (Yorkshire Regiment).

Lieutenant J. T. Marshall to be acting Captain while commanding a company. Dated 27th February 1918, *vice* Lieutenant (acting Captain) C. D. Saunders relinquished acting rank, with effect from the 12th February 1918.

The Cameronians (Scottish Rifles).

Lieutenant S. R. Robertson to be acting Captain. Dated 3rd May 1917, *vice* Captain W. H. Gibb transferred, with effect from the 17th April 1917.

Lieutenant C. W. Shaw to be acting Captain. Dated 31st March 1918, *vice* Captain J. S. P. Evans, transferred, with effect from the 15th March 1918.

Princess Victoria's (Royal Irish Fusiliers).

Second Lieutenant D. W. Wray to be acting Lieutenant to fill an existing vacancy. Dated 1st January 1918.

Second Lieutenant P. W. Suys to be acting Lieutenant to fill an existing vacancy. Dated 1st January 1918.

Second Lieutenant W. J. C. Phillips to be acting Lieutenant to fill an existing vacancy. Dated 1st January 1918.

TERRITORIAL FORCE.

Infantry.

No. 667.—The following acting promotion is made, subject to His Majesty's approval :—

The East Surrey Regiment.

Lieutenant J. B. Andras to be acting Captain (with pay and allowances as Lieutenant) while holding the appointment of Adjutant, *vice* Captain P. Lyle, vacated, dated 3rd April 1919.

No. 668.—The following grant of acting rank is notified, subject to His Majesty's approval :—

The Rifle Brigade (The Prince Consort's Own).

Lieutenant E. Greenacre to be acting Captain (but with pay and allowances as for a Lieutenant) while holding the appointment of Adjutant, *vice* Captain J. A. Plant vacated, with effect from the 31st October 1917.

INDIAN ARMY.

No. 669.—The following promotions are made, subject to His Majesty's approval :—

Majors to be Lieutenant-Colonels.

10th March 1918.

Richard Gardiner, Commandant, 53rd Sikhs (Frontier Force).

12th March 1918.

Alfred Albert James, 29th Punjabie

Captains to be Majors.

21st January 1918.

Donald George Sandeman, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Infantry).

Lawrence Gall, M.C., 25th Cavalry (Frontier Force).

James Gordon Rae, 123rd Outram's Rifles.

Brevet-Major William Holland Hastings, D.S.O., 92nd Punjabie.

Claud John Eyre Auchinleck, D.S.O., 62nd Punjabie.

Reginald Baron Boyce, 12th Pioneers (The Kelat-i-Ghilzie Regiment).

Robert Daubeney Otley Hill, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

25th February 1918.

Montague Henry Seymour, 10th Gurkha Rifles.

22nd March 1918.

Montague Sheridan Young, 14th Murray's Jat Lancers.

Lieutenants to be Captains.

14th January 1918.

Harold Somerville Gordon, 8th Gurkha Rifles.

Hugh de Lisle Penfold, 9th Gurkha Rifles.

Allan George Charles Bidie, 10th Duke of Cambridge's Own Lancers (Hodson's Horse).

Second Lieutenants to be Lieutenants.

14th November 1917.

Clarence Reid Hemson, attached 44th Merwara Infantry.

30th January 1918.

Bertie Meyer, attached 39th Garhwal Rifles.

Alfred Henry Bertram Joyce, attached 62nd Punjabie.

Henry Edmund Caunter, attached 40th Pathans.

Aubrey Seymour Armitage, attached 3rd Queen Alexandra's Own Gurkha Rifles.

William Brookes Farrar, attached 5th Light Infantry.

Allen Paton Burch, attached 67th Punjabie.

Thomas Bernard Carberry, attached 117th Mahrattas.

John Clive Tyler Cleave, attached 7th Duke of Connaught's Own Rajputs.

No. 670.—The promotion of Lieutenant-Colonel Francis Adams, Commandant, 20th Deccan Horse, published in Army Department Notification No. 382, dated the 16th March 1917, is antedated to the 29th July 1916.

No. 671.—The following acting promotions and relinquishments of acting rank are notified, subject to His Majesty's approval:—

12th Cavalry.

Major (acting Lieutenant-Colonel) W. Hesketh relinquishes his acting rank on ceasing to command a regiment. Dated 15th February 1918.

Lieutenant D. St. V. Gordon, 39th King George's Own Central India Horse, attached, to be acting Captain while commanding a squadron. Dated 25th January 1918.

4th Prince Albert Victor's Rajputs.

The mentioned to be acting Captains (additional) :—

Lieutenant J. J. Salt, Indian Army Reserve of Officers, attached, from 20th July 1917 to 31st October 1917.

Lieutenant A. C. Bromham, 16th Rajputs (The Lucknow Regiment), attached, from 16th November 1917 to 25th November 1917.

Lieutenant R. H. Stevens, Indian Army Reserve of Officers, attached. Dated 11th December 1917.

1st Battalion, 9th Bhopal Infantry.

Lieutenant L. H. Redwell, Indian Army Reserve of Officers attached, to be acting Captain (additional) from 20th July 1917 to 31st October 1917, inclusive.

Lieutenant H. T. W. Bonsfield, Indian Army Reserve of Officers, attached, to be acting Captain (additional). Dated 1st November 1917.

2nd Battalion, 9th Delhi Infantry.

Major (acting Lieutenant-Colonel) N. C. Taylor, D.S.O., 92nd Punjabis, attached, relinquishes his acting rank on ceasing to command a battalion. Dated 6th February 1918.

Lieutenant (acting Captain) W. Lambert, 97th Deccan Infantry, attached, relinquishes his acting rank on ceasing to command a company. Dated 6th February 1918.

2nd Battalion, 11th Rajputs.

Lieutenant J. M. Woodyer, attached, to be acting Major while second-in-command of a battalion. Dated 20th January 1918 to 5th February 1918, inclusive.

Lieutenant J. M. Woodyer, attached, to be acting Captain while commanding a wing. Dated 6th to 9th February 1918 inclusive.

37th Jharg.

Lieutenant E. F. C. F. Weatherly to be acting Captain while commanding a company. Dated 5th February 1918.

2nd Battalion, 39th Garhwal Rifles.

Brevet-Major (acting Major) E. R. P. Berryman relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 11th February 1918.

Lieutenant (acting Captain) R. B. E. Upton, 1st King George's Own Gurkha Rifles, attached, relinquishes his acting rank on ceasing to command a company. Dated 9th February 1918.

3rd Battalion, 39th Garhwal Rifles.

Lieutenant (acting Captain) R. F. Martin, attached, relinquishes his acting rank on ceasing to command a company. Dated 1st March 1918.

40th Pathans.

Lieutenant R. T. Thornton, M.C., Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 3rd January 1918.

43rd Erinpura Regiment.

Lieutenant W. G. H. Templeton, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 5th February 1918.

Lieutenant R. Barrow, 86th Carnatic Infantry, attached, to be acting Captain while commanding a company. Dated 7th February 1918.

49th Bengalis.

In Army Department Notification No. 541, dated the 15th March 1918, against the name of Major A. L. Barrett, 126th Baluchistan Infantry, for "21st February 1918" read "21st January 1918."

63rd Palamcottah Light Infantry.

Lieutenant (acting Captain) W. T. Pigot, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 3rd January 1918.

Lieutenant D. D. M. Urquhart, British Service (General List), attached, to be acting Captain while commanding a company. Dated 18th January 1918, *vice* Lieutenant W. T. Pigot, Indian Army Reserve of Officers, vacated, with effect from the 3rd January 1918.

Major E. A. Breithaupt to be acting Lieutenant-Colonel while commanding a battalion. Dated 14th December 1917 to 17th February 1918, inclusive, *vice* Lieutenant-Colonel H. P. Ainslie, placed on sick list, with effect from the 29th November 1917.

Lieutenant R. J. L. Scott, attached, to be acting Captain while commanding a company. Dated 14th December 1917, *vice* Major E. A. Breithaupt appointed temporary commandant, with effect from the 29th November 1917.

64th Pioneers.

Army Department Notifications No 1916 of 9th November 1917 and No. 124 of 18th January 1918 so far as they concern Lieutenant E. H. Stenehewer, Indian Army Reserve of Officers, are cancelled.

Lieutenant E. H. Stenehewer, Indian Army Reserve of Officers, attached, to be acting Captain (additional), dated 20th July 1917, retains his acting rank while commanding a company, from 29th July 1917 to 23rd September 1917, while acting Captain (additional) from 24th September 1917 to 4th December 1917, and while commanding a company. Dated 5th December 1917.

Lieutenant V. Curle, 81st Pioneers, attached, to be acting Captain (additional) from 29th July 1917 to 23rd September, inclusive, and from 5th December 1917.

73rd Carnatic Infantry.

Lieutenant N. H. B. Rowcliffe, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 30th January 1918.

79th Carnatic Infantry.

Major (acting Lieutenant-Colonel) J. L. Murphy relinquishes his acting rank on ceasing to command a battalion. Dated 31st January 1918.

Captain (acting Major) T. R. Howe relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 31st January 1918.

Second Lieutenant (acting Captain) F. Cowie, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 31st January 1918.

80th Carnatic Infantry.

Major P. L. Coleridge to be acting Lieutenant-Colonel while commanding a battalion. Dated 21th December 1917.

85th Burman Rifles.

Lieutenant (acting Captain) C. W. A. Barwis, 54th Sikhs (Frontier Force), attached, to be acting Captain while commanding a company. Dated 1st February 1918.

Lieutenant J. W. Gray, M.C., Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 16th February 1918.

Lieutenant R. J. G. Glen, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 19th February 1918.

87th Punjabis.

Lieutenant (acting Captain) S. H. Woolf, 19th Punjabis, attached, relinquishes his acting rank on ceasing to command a company. Dated 7th January 1918.

Lieutenant (acting Captain) H. R. Trull relinquishes his acting rank on ceasing to command a company. Dated 7th January 1918.

Lieutenant E. W. Hughes, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company; from 22nd January 1918 to 24th January 1918.

Lieutenant O. D. Sutcliffe, attached, to be acting Captain while commanding a company. Dated 22nd January 1918.

95th Russell's Infantry.

Lieutenant H. E. E. J. Hopkins, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 31st January 1918.

99th Deccan Infantry.

Captain (acting Major) W. H. Haprell relinquishes his acting rank on ceasing to be second-in-command of a battalion. Dated 8th February 1918.

Lieutenant (acting Captain) H. V. Bragg, 10th Jats, attached, relinquishes his acting rank on ceasing to command a company. Dated 8th February 1918.

12th King Edward's Own Grenadiers.

Lieutenant W. A. Whitehead, 76th Punjabis, attached, to be acting Captain while commanding a company. Dated 31st January 1918.

107th Pioneers.

Captain E. B. Mangin, M.C., to be acting Major while second-in-command of a battalion. Dated 17th February 1917 to 22nd March 1917, inclusive.

Lieutenant H. E. Robertson to be acting Captain while commanding a company. Dated 17th February 1917 to 3th March 1917, inclusive.

Lieutenant H. E. Robertson to be acting Captain while commanding a company, *vice* Captain E. B. Mangin, vacated, with effect from the 7th to 25th May 1917, inclusive.

Lieutenant H. E. Robertson to be acting Captain while commanding a company. Dated 26th June 1917 to 5th July 1917, inclusive, *vice* Captain E. W. Gedit, vacated, with effect from the 11th June 1917.

Major J. G. Greig, C.I.E., 121st Pioneers, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 9th August 1917 to 23rd October 1917, inclusive, *vice* Lieutenant-Colonel N. M. C. Stevens, C.M.G., placed on sick list, with effect from the 25th July 1917.

Lieutenant N. A. Shove, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 9th August 1917 to 1st September 1917, inclusive, *vice* Major J. G. Greig, C.I.E., appointed officiating Commandant, with effect from the 25th July 1917.

Lieutenant B. H. Chappell, attached, to be acting Captain while commanding a company. Dated 17th February 1918 *vice* Captain E. H. Chapman, vacated, with effect from the 12th February 1918.

1st Battalion, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

In Army Department Notification No. 1393, dated the 24th August 1917, against the name of Captain G. M. McCleverty, for "13th March" read "11th March."

1st Battalion, 5th Gurkha Rifles (Frontier Force).

Major F. Skipwith to be acting Lieutenant-Colonel while commanding a battalion. Dated 11th February 1918.

2nd Battalion, 5th Gurkha Rifles (Frontier Force).

Lieutenant (acting Captain) A. U. M. Spottiswoode relinquishes his acting rank on ceasing to command a company. Dated 10th February 1918.

1st Battalion, 6th Gurkha Rifles.

Major B. A. McH. Rice to be acting Lieutenant-Colonel while commanding a battalion. Dated 29th January 1918.

2nd Battalion, 7th Gurkha Rifles.

Lieutenant (acting Captain) B. G. White relinquishes his acting rank on ceasing to command a company. Dated 15th January 1918.

3rd Battalion, 7th Gurkha Rifles.

Lieutenant (acting Captain) A. T. Hingston relinquishes his acting rank on ceasing to command a wing. Dated 11th February 1918.

1st Battalion, 8th Gurkha Rifles.

Lieutenant (acting Captain) A. F. Dobbs, Indian Army Reserve of Officers, attached, relinquishes his acting rank on ceasing to command a company. Dated 8th December 1917.

Supply and Transport Corps.

Lieutenant B. H. Russell, Indian Army Reserve of Officers, attached, to be acting Captain to complete establishment, Adv. Transport Depot. Dated 30th January 1918.

No. 672.—The following acting promotions are made, subject to His Majesty's approval:—

Depôt, 45th Baltray's Sikhs.

Captain J. E. Waller to be acting Major while commanding a depôt. Dated 15th February 1918.

Depôt, 54th Sikhs (Frontier Force).

Captain S. R. Shirley, M. C., to be acting Major while commanding a depôt. Dated 13th February 1918.

Depôt, 1st Battalion, 3rd Queen Alexandra's Own Gurkha Rifles.

Captain E. T. W. McCausland to be acting Major while commanding a depôt. Dated 1st December 1917.

Army Reserves.

No. 673—The following promotion for distinguished service in the field is made, subject to His Majesty's approval :—

Lieutenant to be Captain.

Thomas David, Indian Army Reserve of Officers. Dated 1st January 1918.

No. 674—The following promotions are made, subject to His Majesty's approval :—

*Second Lieutenants to be Lieutenants.**Cavalry Branch.*

1st March 1918.

Frank Cleland Foreman.

5th March 1918.

Herbert Eaton.

Charles Lawless Radcliffe-Barrett.

John Lambert Thomson.

6th March 1918.

Edgar Nelson House.

7th March 1918.

Harry Baden Powis.

15th March 1918.

Andrew Dollar Gillespie.
Tasseau Sandeman Ellis

Charles Herbert Hoape.
Leonard Charles Simpson.

21st March 1918.

Leonard Owen Bodley

Herbert George Willis.

Daniel Patrick McIntyre.

24th March 1918.

Louis Frederick Ernest Vanrenen.
Thomas Reginald Allmand.
St. John Louis Oliver.

Reginald Arthur Mander.
Arthur Cecil Tatam.
Charles Halatt.

Charles Walter Maxwell.

Infantry Branch.

27th February 1918.

Charles Montague MacLarren.

1st March 1918.

Frank Cowie.
Roland Edgar Cooper.
Louis Alexander Jack.
George Lawrence Brown.
George Victor Fowler.
Francis William Hugh Lewis.
Jenkyn David Jones.
Hugh Walsh.
Harold Berringham Winter.
Kenneth Joseph Macgladdery Lander.
Frank Robert Steele.
Harold Rudolph Carson Parker

Joseph Clifford McInery.
William Edward Haines.
Norman Coddertank Proctor.
William Vernon Ribbins.
Gerado Norman Prattin.
Richard Bruce Robertson.
Arthur Frederick Stacey.
Thomas Henry Barrell.
Eric Henry Scott.
Joseph Percival Roach.
Robert Lucien Monnerieff.
Herbert Alder-Peters.

Denis Fitzmaurice O'Donovan.

3rd March 1918.

Robert Ernest Butcher.

4th March 1918.

ingham.

5th March 1918.

Harold Clayforth Mason.
Erick Herbert Young.James Golder Robinson.
George Archibald Macniven.

Thomas George Fookes.

6th March 1918.

Frank Stuart Hay.

Gerald Edward Murray.

8th March 1918.

Timothy Powell Sheehan.
Anthony Chamier.Ingram Cooke.
George Ralph Entwisle.

9th March 1918.

Richard Charles Bingham.

10th March 1918.

Arthur Arnold Wise.
Joseph McGarry.
William Roddie Thomson.Terence Owen Poll.
Charles Jackson.
Arthur Hopcroft.

Anthony Forster Wise.

12th March 1918.

George Greig Mitchell.

14th March 1918.

Frederick George Amey.
Mungo Murdoch-Smith.
John Thomas Rowley.David Frederick Baldwin.
David John Duncan.
Reginald Raymond Hughes.

15th March 1918.

Arthur FitzGerald Rountree.
William James Damerell.
Alexander Lindsay Hosie.
Bernard Temple.Claude John McNaught Davis.
George Lawrie.
Eric John Wilkinson
Charles Albion Pogson.

16th March 1918.

Pelman Archibald McLean-Richardson.
Richard Woodward Kendall Sampson.Francis John Drew.
Eric John Reinhold Mitchell.

17th March 1918.

Alfred Richard Bell.

19th March 1918.

Reginald Tharle-Hughes.

20th March 1918.

Frank Lewis Jones.

Henry Arnold Gadsdon.
Alan Fraser.

22nd March 1918.

William Charles Ball.

24th March 1918.

John Morgan Rendle.
Frederick William Hisswell Laythorpe.

27th March 1918.

Percival Stanley Webster.

28th March 1918.

Thomas Miller.

MEDICAL DEPARTMENT.

No. 675.—The following promotion is made, subject to His Majesty's approval:—

To be Captain.

Lieutenant R. Y. Richmond, Unattached List, Army Dental Surgeon. Dated 10th February 1918.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

SUB-ASSISTANT SURGEON BRANCH.

Bombay Establishment.

No. 676.—The undermentioned 2nd class Sub-Assistant Surgeons having completed five years' service in that class to be 1st class Sub-Assistant Surgeons, with effect from the dates noted against their names :—

No. 334 John David Baily, 6th January 1918.

No. 336 Shaikh Usmanmia Husainmia, 3rd February 1918.

No. 332 Sadashiv Narayan Kharkar, 16th March 1918.

Madras Establishment.

No. 677.—2nd Class Senior Sub-Assistant Surgeon ranking as Jemadar, Saiyid Sulaman, to be Senior Sub-Assistant Surgeon, 1st Class ranking as Subadar ;

No. 1245, 1st Class Sub-Assistant Surgeon N. Vijayaraghava Mudali, to be Senior Sub-Assistant Surgeon, 2nd Class, ranking as Jemadar ;

vice 1st Class Senior Sub-Assistant Surgeon ranking as Subadar, J. Williamson, *Bahadur* invalided, with effect from the 1st March 1918.

No. 678.—No. 1224 1st Class Sub-Assistant Surgeon M. A. Thomas Pillai (super-numerary 2nd Class Senior Sub-Assistant Surgeon, ranking as Jemadar) is absorbed in the grade of Senior Sub-Assistant Surgeon 2nd Class, ranking as Jemadar ;

vice 2nd Class Senior Sub-Assistant Surgeon, ranking as Jemadar, J. E. D Cruz, invalided, with effect from the 1st February 1918.

INDIAN ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 679.—The following promotions are made .—

15th Lancers (Cureton's Multanis).

Dafadar Ram Sarup to be Jemadar, with effect from the 4th January 1918 ; to complete the establishment

18th King George's Own Lancers.

Kot Dafadar Muhammad Ashraf Khan to be Jemadar, with effect from the 7th October 1917 ; to complete the establishment.

20th Deccan Horse.

Kot Dafadars Jhanda Singh and Mahfuz Ali Khan to be Jemadars, with effect from the 25th August 1917 ; to complete the establishment.

23rd Cavalry (Frontier Force).

Kot Dafadar Chanda Singh to be Jemadar, with effect from the 7th January 1918 ; to complete the establishment.

34th Prince Albert Victor's Own Poona Horse.

Dafadar Umed Singh to be Jemadar, with effect from the 16th October 1917 ; to complete the establishment.

37th Lancers (Baluch Horse).

Kot Dafadar Bhagat Singh to be Jemadar, with effect from the 3rd December 1917 ; to complete the establishment.

Aden Machine Gun Company.

Havildar Gopal Das (69th Punjabis) to be Jemadar, with effect from the 7th February 1918 ; and to remain seconded.

134th Machine Gun Company.

H Jemad Singh (No. 4 Mountain Battery, Royal Garrison Artillery) to be t from the 18th December 1917 ; to complete the establishment.

136th Machine Gun Company.

Havildar Gulab Chand (No. 1 Mountain Battery, Royal Garrison Artillery) to be Jemadar, with effect from the 9th October 1917; to complete the establishment.

4th Prince Albert Victor's Rajputs.

Jemadar Phul Singh to be Subadar. Colour-Havildar Nispal Singh, Havildars Mahtab Singh, Rattu Singh, Mohan Singh and Hem Singh to be Jemadars, with effect from the 19th February 1918; to complete the establishment.

2nd Battalion, 11th Rajputs.

Jemadar Harbakhsh Singhi to be Subadar and Havildar Ram Lal Singh to be Jemadar, with effect from the 1st March 1918; to complete the establishment.

15th Rajputs (The Shekhawati Regiment).

Havildar Said Muhammad to be Jemadar, with effect from the 13th March 1918; to complete the establishment.

2nd Battalion, 22nd Punjabis.

Jemadar Jiwan Singh and Havildar Nur Khan to be Subadars, Havildars Jwala Singh Chajja Singh, Khush Singh, Najabat Ali and Kujur Khan to be Jemadars, with effect from the 30th January 1918; to complete the establishment.

2nd Battalion, 32nd Sikh Pioneers.

Jemadar Lehna Singh to be Subadar and Havildar Bir Singh to be Jemadar, with effect from the 1st February 1918; *vice* Nihal Singh transferred to the pension establishment.

Jemadar Bachittar Singh to be Subadar, with effect from the 12th February 1918, and Havildar Jwala Singh to be Jemadar, with effect from the 1st August 1917; to complete the establishment.

2nd Battalion, 33rd Punjabis.

Havildar Jwala Singh to be Jemadar, with effect from the 16th February 1918, Havildars Bhagat, Said Husain and Chand Pir Shah to be Jemadars, with effect from the 1st March 1918; to complete the establishment.

2nd Battalion, 39th Garhwal Rifles.

Jemadar Gundar Singh Bhandari to be Subadar and Colour-Havildar Indar Singh Kathait to be Jemadar, with effect from the 1st March 1918; to complete the establishment.

64th Pioneers.

Colour-Havildar Balaraman to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

2nd Battalion, 94th Russell's Infantry.

Jemadar Lakh Ram to be Subadar, Colour-Havildar Lalji and Havildars Navig and Ramraj Singh to be Jemadars, with effect from the 14th February 1918; to complete the establishment.

95th Russell's Infantry.

Jemadar Muhammad Reza Khan to be Subadar, Colour-Havildar Sheo Chand and Havildars Qasim Khan and Matalin Singh to be Jemadars, with effect from the 23rd January 1918; to complete the establishment.

1st Battalion, 107th Pioneers.

Havildar Tulsa Singh to be Jemadar, with effect from the 5th January 1918; to complete the establishment.

108th Infantry.

Havildar-Major Genu Jadhav to be Jemadar, with effect from the 12th December 1917 and Colour-Havildar Muhammad Sharif to be Jemadar, with effect from the 25th December 1917; to complete the establishment.

1st Battalion, 129th Duke of Connaught's Own Baluchis.

Havildar Raza Ali Shah to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

1st Battalion, 1st King George's Own Gurkha Rifles (The Malaun Regiment).

Jemadar Manbir Gurung to be Subadar and Colour-Havildar Maniraj Thapa to be Jemadar, with effect from the 1st January 1918 and Havildar Dhanraj Gurung to be Jemadar, with effect from the 2nd January 1918; to complete the establishment.

1st Battalion, 5th Gurkha Rifles (Frontier Force).

Havildar-Major Muktiabhadur Rana to be Jemadar, with effect from the 1st March 1918 ; to complete the establishment.

6th Porter Corps

Colour-Havildar Sawan Singh (22nd Punjabis) to be Jemadar, with effect from the 27th July 1917 ; to complete the establishment.

No. 680.—The following temporary appointment is made :—

101st Labour Corps.

Mahadeo Singh, late Sub-Inspector of Police, to be temporary Subadar, with effect from the 16th February 1918 ; to complete the establishment.

DISMISSALS, REMOVALS AND DISCHARGES.

INDIAN ARMY.

No. 681.—With effect from the 5th April 1918, the services of Second Lieutenant Harold de Colville Beaumont Baker, Indian Army, are dispensed with, in accordance with paragraph 310, Army Regulations, India, Volume II, he having been found unsuitable for retention in the Indian Army.

INDIAN MEDICAL SERVICE.

No. 682.—Subject to His Majesty's approval, the services of the undermentioned temporary Lieutenant, Indian Medical Service, are dispensed with, on account of medical unfitness, with effect from the date specified :—

Gokal Prasad Tiwari, 6th February 1918.

REWARDS.

MERITORIOUS SERVICE MEDAL.

No. 683.—The Meritorious Service Medal, without annuity, has been awarded to the undermentioned for meritorious service and devotion to duty in the field :—

No. 357 Colour Havildar Fazal Ahmed, Sappers and Miners.

No. 87 Farrier Dafadar Gilbert, Cavalry.

No. 324 Dafadar Din Muhammad Khan.

No. 1431 Havildar Sohan Singh, Malay States Guides.

No. 627 Havildar Gulam Muhammad, Punjabis.

No. 2171 Naik Nasib Singh, Dogras.

No. 1496 Sepoy Shankar Singh, Rajputs.

No. 1290 Sepoy Bikarna Singh, Rajputs.

No. 1375 Sepoy Sundar Singh, Rajputs.

No. 1426 Drummer (Lance Naik) Abdul Rahim, Rajputs.

No. 1252 Sepoy Taru, Dogras.

No. 1212 Colour Havildar Hari Ram, Dogras.

No. 552 Havildar Uttam Singh, Punjabis.

No. 1374 Naik Mirza Khan, Punjabis.

No. 1444 Lance Naik Prabhu Singh, Punjabis.

No. 2413 Havildar Abdulla Khan, Burma Military Police.

No. 654 Havildar Major Narain Singh, Malay States Guides.

No. 1639 Havildar Kehr Singh, Malay States Guides.

No. 1801 Sepoy Gurdit Singh, Malay States Guides.

No. 723 Kot Dafadar Muhammad Khan, Mule Corps.

No. 100 Clerk Ram Harakh, Mule Corps.

No. 90 3rd Grade Veterinary Assistant Labha Ram, Mule Corps.

No. 927 Kot Dafadar Ghulam Haider Khan, Supply and Transport Corps.

No. 970 3rd Grade Veterinary Assistant Qutub Din, Supply and Transport Corps.

No. 8176 Lance Havildar Bansu, Army Bearer Corps.

No. 8180 Naik Sarjoo. Army Bearer Corps.

ORDER OF BRITISH INDIA.

No. 684.—The award of the 2nd Class Order of British India to Subadar-Major Mewa Singh, Pioneers, in Army Department Gazette Notification No. 5, dated 1st January 1918, is cancelled, this Indian officer being already in possession of the 2nd Class of the Order

INDIAN DISTINGUISHED SERVICE MEDAL.

No. 685.—The following correction is made to Army Department Notification No. 781, dated 11th May 1917 :—

For “ (67) No. 3416 Lance Naik Jaggermth Singh, 97th Deccan Infantry” read
“ (67) No. 3416 Lance Naik Jagannath Singh, 97th Deccan Infantry.”

JUDICIAL.

No. 686.—In exercise of the powers conferred by section 3 of the Foreigners Ordinance, 1914 (III of 1914), read with the Emergency Legislation Continuance Act, 1915 (I of 1915), the Governor-General in Council is pleased to issue the following order regulating and restricting the temporary landing of foreigners at ports in British India :—

- (1) No foreigner being the master or a member of the crew of a vessel arriving at any port in British India shall land at such port unless he has in his possession a passport issued to him not more than two years previously by or on behalf of the Government of the country of which he is a subject or some other document satisfactorily establishing his identity to which passport or document there is attached a photograph of the foreigner to whom it relates.
- (2) Nothing in this order shall—
 - (a) apply to any subject of the German Empire or of the Dual Monarchy of Austria-Hungary or of the Kingdom of Bulgaria ;
 - (b) be deemed to prohibit any foreigner from landing at any port in British India in accordance with the terms of any permit granted by the Local Government or some officer empowered by the Local Government in this behalf ; or
 - (c) shall derogate from the provisions of any law or rules for the time being in Force restricting the entry of any person into British India

No. 687.—In exercise of the powers conferred by sections 6 and 113 of the Indian Army Act, 1911 (VIII of 1911) the Governor-General in Council is pleased to direct that the following amendments shall be made in the Table published under Army Department Notification No. 991, dated 22nd June 1917, namely :—

Under the heading “ Mesopotamia ”—

- (1) To the entries in the first column against the entry “ The powers of an officer commanding a division ” in the second column the following shall be added—
 - “(j) The Officer Commanding Advanced Lines of Communication Defences.
 - (k) The Commandant Advanced Section Lines of Communication.”
- (2) Item (j) shall be relettered as item (l).

No. 688.—In exercise of the powers conferred by section 113 of the Indian Army Act, 1911 (VIII of 1911) the Governor-General in Council is pleased to direct that the following amendment shall be made in the Indian Army Act Rules published with the Army Department Notification No. 911, dated 3rd November 1911, as subsequently amended, namely :—

To rule 161-A., the following words shall be added, namely :—

“ and the Surgeon-General or the Inspector-General of Civil Hospitals in the province within which the School to which the medical pupil is situated.”

ORGANISATION.

No. 689.—The Right Hon'ble the Secretary of State for India has intimated that, by an Order in Council given on the 22nd March 1918, His Majesty the King has been pleased to approve the constitution of a Royal Air Force with effect from the 1st April 1918.

2. Units in India of the Royal Flying Corps will, from the 1st April 1918, be designated units of the Royal Air Force. The designation "Royal Flying Corps" will cease to exist.

SPECIAL.

No. 690.—With reference to paragraph 305, Army Regulations, India, Volume II, the undermentioned officer, having been absent from military duty for 10 years, is transferred to the Supernumerary List, with effect from the date specified :—

Major William Arthur MacDonell Garstin, Political Employ,—18th February 1918.

INDIAN DEFENCE FORCE.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

No. 691.—Captain A. E. Williams is transferred, subject to His Majesty's approval, from the 1-13th Great Indian Peninsula Railway Battalion to the 2-13th Great Indian Peninsula Railway Battalion. Dated 23rd March 1918.

3rd Punjab Rifles.

No. 692. The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Lieutenant-Colonel and to command the Corps.

William Thomas Wright, V.D. Dated 1st April 1917.

To be Major and Second-in-Command.

The Hon'ble William Malcolm Hailey, C.S.I., C.I.E. Dated 1st April 1917.

To be Major.

Donald James Boyd. Dated 1st April 1917.

To be Captains.

John Ashford.

Alfred Cooper Woolner

Allan George Harrison, V.D.

Lewis Seymour Deane. Dated 12th March 1918

William Ferrier

Lawrence Theodore Watkins.

Herbert Thomas Knowlton.

Hugh Lionel Heath.

Charles William Charteris Carson.

Henry Harcourt.

William Eyre-Walker

} Dated 1st April 1917.

} Dated 1st April 1917.

To be Lieutenants.

Ernest Smith.

Thomas Archibald Miller Brownlie.

Edwin Haward.

Maurice Lionel McNamara.

William Henry Murray.

} Dated 1st April 1917.

To be Second Lieutenants.

John William Armstrong.

Francis Holy Burkitt.

Joseph Farrell.

Cecil Eyre-Walker.

Arthur Balcombe Cockburn.

Roderick Llewellyn Baylis.

Edward Henning Lincoln.

Douglas Willison McQuillen.

Hedley Bertram Anderson.

} Dated 1st April 1917.

Francis Pepsy Rennie.

Dated 12th March 1918.

To be Captains (Supernumerary List).

Frederick William Stranack.

Richard Henry Whitehouse.

} Dated 1st April 1917.

To be Lieutenant (Supernumerary List).

John Archibald Ross. Dated 1st April 1917.

4th Simla Rifles.

No. 693.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Lieutenant-Colonel.

William Sutherland, V. D. Dated 1st April 1917.

To be Major and Second-in-Command.

Robert Erskine Holland, C. I. E. Dated 1st April 1917.

To be Captains.

Robert Sanderson.	} Dated 1st April 1917.
George William Marshall, I. S. O., V. D.	
Alexander Irving Sleigh.	
Henry George Watson Meikle.	
Robert Scott Troup.	

To be Lieutenants.

Basil Clarence Lahey Bean.	} Dated 1st April 1917.
Henry James Ford.	
Thomas George Prince.	
Douglas Gordon Harris.	
Basil John Gould.	

To be Second Lieutenants.

Frank Cecil Beynon.	} Dated 1st April 1917.
Thomas Eustace Grant.	
John Willoughby Meares.	
William Duncan MacGregor.	
Frederick John Woolmer.	} Dated 11th February 1918.
Horatio Alistair MacBean.	

To be Lieutenant-Colonels (Superannuated List).

Sir William Daniel Henry, Kt., C.I.E., V.D., A.D.C. Dated 9th March 1918.
 Sir James Houssemayne DuBoulay, K.C.I.E., C.S.I. Dated 1st April 1917.

To be Major (Superannuated List).

George Dun-ford Barne Dated 1st April 1917.

To be Captain (Superannuated List).

William Gaskell. Dated 1st April 1917.

To be Second Lieutenant (Superannuated List).

Charles Henry Stuart. Dated 1st April 1917.

4th (Bombay, Group Garrison Artillery.

No. 694.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Lieutenant-Colonel and to command the Unit.

John Sydney Wardlaw Milne. Dated 1st April 1917.

To be Majors.

Robert William Rudall Pennington, V. D.	} Dated 1st April 1917.
Maurice Herbert Sowerby.	
Percy Hamilton Retallack.	
Newman Taylor.	

6th Bangalore, Coorg and Mysore Battalion.

No. 695.—The Hon'ble Mr. Henry Venn Cobb, C.S.I., C.I.E., Resident in Mysore and Chief Commissioner, Coorg, to be Honorary Commandant of the Corps.

1-13th Great Indian Peninsula Railway Battalion.

No. 696.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Lieutenant-Colonel and to command the Battalion.

Thomas William Bonner, V.D. Dated 1st April 1917.

To be Major and Second-in-command.

Henry Gerald Keily, V. D. Dated 1st April 1917.

To be Majors.

William Herbert Schröder Scott, V. D.
Percy Ashworth Edwards.

} Dated 1st April 1917.

To be Captains.

Isaac Westley Stokes.
Alfred Peel Goldney.
James Calvert Barton.
Francis Willoughby Luxton.
Thomas Fraser.
Alfred Edward Williams.
Joseph Scott.
John Francis Costello.
Edward Dyffrig Stradling Nicholl-Carne
James Boileau Remington.
Kenneth John McNeill.

} Dated 1st April 1917.

To be Lieutenants.

Edward Wilson Russell.
John Hugh Francis Raper.
Sydney Howard Phipps Lincke.
Harry William Jamieson.
Alexander MacBeth.
Henry Norman Brock.
Percy Wood.
Gerald Eugene Berkley.
William Henderson.
Alfred Henry Chilton.
Thomas Christie Hood

} Dated 1st April 1917.

To be Second Lieutenant.

Harold Firth. Dated 14th March 1918.

20th Hyderabad Rifles

No. 657 — The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval:—

To be Major and Senior-in-Command.

Robert Arden Dalrymple Sewell, V.D. Dated 1st April 1917.

To be Major.

Charles Piddie, V.D. Dated 1st April 1917.

To be Captains.

Ernest Heskell Hudson.
William Charles Frederick Biddle.
George Edward Campbell Wakefield.
Louis Hilgrove Sewell.
Alexander Ireland Hodgson.
Herbert Richard Lynch-Blosse.

} Dated 1st April 1917.

To be Lieutenants.

Arthur Robertson.
Ernest Edward Soden.
Llewellyn Parker.

} Dated 1st April 1917.

Alexander Norman Loy Cater.
Robert Herbert Cameron.
Charles Rowland Palanet.

} Dated 22nd March 1918.

To be Second Lieutenant.

Harold Chamber Tripp. Dated 22nd March 1918.

27th Baluchistan Company

No. 698 — The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval:—

To be Lieutenant.

Joseph Ralph Cornah. Dated 1st April 1917.

To be Second Lieutenant.

Reginald Lidiarth. Dated 23rd March 1918.

44th Calcutta Scottish.

No. 699—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval:—

To be Lieutenant-Colonel and to command the Corps.

Thomas William Richardson. Dated 1st April 1917.

To be Major and Second-in-command.

The Hon'ble Sir Edward Hugh Bray, Kt. Dated 1st April 1917.

To be Captains.

James Archibald Brown.

Gilbert Proby Mackenzie.

James Alexander Tassie.

Norman Birrell.

The Hon'ble Frank Willington Carter, C.I.E.

} Dated 1st April 1917.

To be Lieutenants.

Graham Campbell McLean.

Alexander Puckerton Mair.

William Hayen.

James Leitch.

Charles Bumphrey.

Ray Charles Donaldson.

Arthur Norton Wardley.

} Dated 15th March 1918.

Aspirant-Officer Light Horse.

No. 700—Lieutenant Colonel Edward Philip Rouben Gifford, V.D., resigns his commission, and is permitted, on retirement, to retain his rank. Dated the 31st March 1917.

Major George Robert Alexander Gifford, V.D., Supernumerary List, resigns his commission, and is permitted, on retirement, to retain his rank. Dated the 15th March 1917.

Captain Frank Louis Houghton Knox, V.D., resigns his commission, and is permitted, on retirement, to retain his rank. Dated the 31st March 1917.

Captain Arthur Leighton Playfair resigns his commission, and is permitted, on retirement, to retain his rank. Dated the 31st March 1917.

2nd (Black) Grenadier Guards (The Duke's Own).

No. 701—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval:—

To be Lieutenant-Colonel and to command the Corps.

Hugh Henry Graham Mitchell, A.D.C. Dated 1st April 1917.

To be Major.

William Owen Wright.

Charles Augustus William Poyson.

Percy H. G. G.

Bernard Oscar Roberts.

} Dated 1st April 1917.

Major St. John Gifford.

Robert A. Gifford.

Arthur Gifford.

} Dated 1st April 1917.

To be Lieutenants.

Hailey W. Kent.

Frederick Gifford.

John Gifford.

John Gifford.

Charles W. Gifford.

} Dated 1st April 1917.

To be Second Lieutenants.

James Gifford.

Arthur Gifford.

Harold Gifford.

George Gifford.

Samuel Gifford.

} Dated 1st April 1917.

} Dated 22nd March 1918.

To be Second Lieutenants (Supernumerary List).

Charles Gifford.

George Gifford.

Reginald Gifford.

Alan Gifford.

} Dated 22nd March 1918.

10th Southern Provinces Mountain Rifles.

No. 702.—The undermentioned gentleman is granted a temporary commission, subject to His Majesty's approval:—

To be Second Lieutenant.

Archibald Huike Dixon. Dated 19th March 1918.

Kolar Gold Fields Rifle Volunteers.

No. 703.—Lieutenant Frederick Charles Castle (Supernumerary Lieut) resigns his commission. Dated the 31st March 1917.

No. 704.—Second Lieutenant Percy John Crowle resigns his commission. Dated the 31st March 1917.

Nilgiri Volunteer Rifles.

No. 705.—Captain James Henry Wapshare, V.D., resigns his commission. Dated the 1st March 1917.

Coorn and Mysore Rifles.

No. 706.—Second Lieutenant Andrew Barranran Mackintosh transferred from the Bangalore Rifle Volunteers resigns his commission. Dated the 31st March 1917.

2nd (Provisional) Battalion, Calcutta Volunteer Rifles.

No. 707.—Lieutenant Charles Augustus Tugart, C.I.E., M.V.O., resigns his commission. Dated the 31st March 1917.

A. H. BINGLEY, Major-General,

Secretary to the Government of India.

ARMY DEPARTMENT

NOTIFICATION

Sixth, the 5th April 1918.

Under paragraphs 52 and 53 of the Regulation under the Royal Warrant of 1st July 1886, notice is hereby given:—

First.—That information has been received by me of the death of one of the named and listed in the required table.

Second.—That there has been received by me, as the surplus of his property, the amount set opposite his name in the same table.

The Third.—That all claims by creditors against the property of the deceased have to be lodged with the official referred to in the column of remarks with reference to the amount for the date of this notice.

Rank and Name.	Component Department.	Name of Decd.	Date of death.	Particulars of estate.	Amount of property.	Remarks.
					Rs. A. P.	
Lieutenant Colonel J. R. Kennedy.	6th Bihar Infantry	England ...	2nd August 1917.	Widow's ...	6.0 0 00	Administrative ...

A. H. BINGLEY, Major-General,

Secretary to the Government of India.

GOVERNMENT OF INDIA.
DEPARTMENT OF EDUCATION.

SANITARY.
PLAGUE.

Simla, the 5th April, 1918.

The following statement of plague seizures and deaths reported in India during the week ending the 23rd March 1918 is published for general information:—

Presidency or Province	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI ...	...	Delhi City	8	5
		TOTAL	8	5
BOMBAY PRESIDENCY AND SIND	Northern	Bombay City	49	36
		Gogo Port	1	1
		Ahmedabad City	10	8
		Ahmedabad District	441	377
		Kaira District	823	501
		Surat Town and Port	17	16
		Surat District	36	32
		Broach Port	40	21
		Broach District	24	23
		Kalyan Port	1	1
		Bandra Port	1	1
		Thana District	54	30
	Central	Ahmednagar District	23	15
		West Khandesh District	29	25
		East Khandesh District	63	38
		Poona Town	4	3
		Poona District	53	49
		Nasik District	16	25
		Satara District	150	164
		Sholapur Town	30	29
		Sholapur District	145	114
	Southern	Kolaba District	—	1
		Ratnagiri Port	6	5
		Bankot Port	2	2
		Ratnagiri District	14	17
	Sind	Belgaum District	110	65
		Karachi Town and Port	29	23
	Political Charges	Karachi District	6	4
		Baroda State	1,031	755
		Kolhapur and Southern Mahratta Country States	178	102
		Bhor State	1	2
		Camboy State	54	41
		Satara Agency	3	3
		Surat Agency	3	6
		Bijapur Agency	14*	16*
		Akalot State	21	10
		Mandel Port	9	8
		Cutch State	42	30
		Shrivardhan Port	15	14
		TOTAL	2,547	2,678

* For two weeks.

In the returns for the weeks ending 9th and 16th March 1918, the following additions should be made:—

Week ending 9th March 1918 ... Nawabshah District add 4 cases 2 deaths.

Week ending 16th March 1918 ...
 Panaji Mahala District add 156 cases, 116 deaths.
 Barwar District add 170 cases, 95 deaths.
 Bijapur District add 145 cases, 95 deaths.
 Hyderabad City add 58 cases, 58 deaths.
 Hyderabad District add 120 cases, 98 deaths.
 Darranga District add 18 cases, 19 deaths.
 Upper Sind Frontier District add 6 cases, 3 deaths.
 Mahi Kantha Agency add 104 cases, 90 deaths.
 Palanpur Agency add 66 cases, 45 deaths.
 Kawa Kantha Agency add 158 cases, 129 deaths.

Presidency or Province.	Division.	Districts, Cities, Towns of 50,000 or more inhabitants, and Ports.	Plague patients.	Plague deaths.
MADRAS PRESIDENCY	...	Anantapur District	100 (a)	101 (b)
		Ballari District	21 (c)	74 (d)
		Coimbatore District	21 (d)	20 (d)
		Chittoor District	24 (d)	2
		Mangalore Port		2
		Kurnool District	101 (d)	127 (b)
		Cuddapah District	73 (d)	20 (d)
		Malabar District	1	1
		Tellicherry Port	1	1
		Salem Town	1	1
BENGAL PRESIDENCY	Presidency.	Salem District	46	22
		Vinayakpetam Port	24	27
		Nilgiris District	2	2
		TOTAL	552	520
	Calcutta		2	2
		TOTAL	2	2
Bihar and Orissa	Patna	Patna City	2	2
		Patna District	206	421
		Gaya Town	16	16
		Gaya District	782	676
		Shahabad District	205	222
	Tirhut	Saran District	223	264
		Champaran District	12	12
		Muzaffarpur District	272	247
		Darbhanga Town	20	20
		Darbhanga District	220	200
	Bhagalpur	Monghyr District	176	112
		Bhagalpur Town	19	17
		Bhagalpur District	24	23
		Patna District	1	1
	Ranchi	Hasaribagh District	2	2
		Palawan District	12	4
		Manbhanu District	2	...
		TOTAL	2,405	2,042
UNITED PROVINCES	Meerut	Bahawalpur City	2	2
		Bahawalpur District	25	25
		Muzaffarnagar District	25	12
		Bulandshahr District	45	22
	Agra	Aligarh City	20	27
		Aligarh District	207	142
		Bahawal City	20	20
		Muttra City	16	6
		Muttra District	10	10
		Agra City	24	24
		Agra District	20	20
		Muzaffarnagar District	201	221
		Etah District	20	10
	Rohilkhand	Bareilly City	2	4
		Bareilly District	12	12
		Rijnor District	24	24
		Moradabad City	2	2
		Moradabad District	120	120
		Shahjahanpur City	4	2
		Pilibhit District	1	1

(a) Seven imported. (b) Six imported. (c) Two imported. (d) One imported.

In the return for the week ending 10th March 1915, add Saharil Pargana District 5 plagues, 7 deaths.

Province	District	District, Towns of 20,000 or more inhabitants, and Ports.	Plague	
			cases.	deaths.
United Provinces	Allahabad	Farrukhabad City	9	8
		Farrukhabad District	25	24
		Etawa District	15	75
		Cawnpore City	84	84
		Cawnpore District	488	488
		Fatehpur District	182	181
		Allahabad City	71	71
		Allahabad District	317	317
	Jhansi	Jhansi District	76	66
		Jaloun District	273	122
		Hamirpur District	5	4
		Banda District	6	3
	Benares	Benares City	43	41
		Benares District	74	70
		Mirzapur District	67	62
		Jaunpur District	618	394
		Ghazipur District	500	270
		Balla District	220	203
	Gorakhpur	Gorakhpur City	15	14
		Gorakhpur District	301	340
		Basti District	208	203
		Amangah District	1,205	1,210
	Kumaon	Naini Tal District	3	—
	Lucknow	Lucknow City	43	41
		Lucknow District	73	72
		Unao District	337	508
		Bae Bareilly District	183	140
		Sitapur District	181	132
		Hardoi District	307	308
		Kheri District	19	17
	Fyzabad	Fyzabad District	101	96
		Gonda District	318	308
		Bahraich District	4	4
		Multanpur District	158	144
		Parbhagpur District	204	183
		Barn-banki District	225	221
	TOTAL		9,789	8,594
PUNJAB	Ambala	Hissar District	191	141
		Rohtak District	273	188
		Gurgaon District	147	122
		Karnal District	17	15
		Ambala District	170	103
	Jullundur	Kangra District	2	3
		Hoshiarpur District	21	21
		Jullundur City	16	8
		Jullundur District	610	338
		Tudhiana District	1,773	1,080
		Faridkot District	54	45
	Lahore	Lahore City	18	15
		Lahore District	1,736	1,407
		Gurdaspur District	274	211
		Sialkot District	4	1
		Gujranwala District	222	148
	Rawalpindi	Gujrat District	273	194
		Shahpur District	11	7
		Jhelum District	208	275
		Rawalpindi District	111	88

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB	Multan	Montgomery District	71	47
		Lyallpur District	19	12
		Multan District	280	216
	Native States	Patiala City	2	2
		Patiala State	610	610
		Kapurthala State	70	64
		Kabul State	6	2
		Nabha State	225	225
		Jind State	26	19
		Bahawalpur State	102	136
		TOTAL	7,295	5,908
BURMA	Pegu	Rangoon Town	70	65
		Hanthawaddy District	7	6
		Irrawaddy District	5	5
		Pegu District	15	15
		Prome District	7	7
	Irrawaddy	Bassein Town	12	12
		Bassein District	2	2
		Henzada District	15	14
		Myanungmya District	4	4
		Maubin District	1	1
CENTRAL PROVINCES	Tennasserim	Pyawon District	7	8
		Tonngoo District	12	11
		Thabein District	5	3
		Moulmein Town	8	9
		Ankerst District	3	2
	Sagging	Sagging District	4	4
		Shwabo District	1	...
	Magwe	Magwe District	1	1
		Minbu District	1	1
	Mandalay	Mandalay Town	23	23
		Mandalay District	9	9
		Bhamo District	8	3
		Katha District	3	2
CENTRAL PROVINCES	Mektila	Mektila District	2	2
		Yamethin District	2	2
		Myingyan District	26	26
	Shan States	Northern Shan State	2	2
		TOTAL	253	238
CENTRAL PROVINCES	Nagpur	Nagpur Town	21	21
		Nagpur District	20	16
		Bhandara District	24	20
		Wardha District	22	14
		Chanda District	9	4
	Jubbulpore	Jubbulpore Town	6	2
		Jubbulpore Cantonment	1	1
		Jubbulpore District	15	16
		Saugor District	109	92
		Damoh District	16	15
		Seoni District	31	24
		Mandla District	2	8

Province or Provinces.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL PROVINCES.	Nerbudda	Hoshangabad District	22	26
		Nimar District	20	20
		Narsinghpur District	31	8
		Betal District	32	18
		Ohhindwara District	7	4
	Chhattisgarh	Raipur District	25	23
	Berar	Amraoti District	158	124
		Yeshwant District	6	4
		Akola District	65	58
		Baldana District	37	25
TOTAL			608	568
MYSORE STATE.	...	Bangalore Civil and Military Station	26	24
		Bangalore City	8	4
		Bangalore District	25	30
		Mysore City	1	1
		Mysore District	27	17
		Hassan District	4	3
		Kodur District	3	2
		Chitaldroog District	4	3
		Tumkur District	19	18
		Shimoga District	12	6
		Kolar District	53	55
TOTAL			178	153
HYDRABAD STATE	...	Aurangabad District	17	15
		Bir District	77	63
		Farbhani District	7	3
		Nander District	52	27
		Gulbarga District	9	9
		Raichur District	101	97
		Umanabad District	194	167
		Bidar District	17	11
		Nizamabad District	3	3
		Atrafialda Sarkkhas District	22	27
		Warangal District	1	1
TOTAL			514	433
CENTRAL INDIA	...	Indore State	20	67
		Paoni State	8	5
		Bhopal State	59	43
		Jaura State	19	...
		Bewa State	10	9
		Rajgarh State	37	28
		Sampthar State	62	58
		Oreaha State	22	20
		Dewas Town (Senior)	1	...
		Dewas State (Senior)	2	3
		Dewas State (Junior)	6	6
		Narsingarh State . . . . .	...	1
		Kurwai State	2	2
		Maspar State	2	2
TOTAL			357	264

In the return for the week ending 16th March 1918, the following additions should be made :—
 Ratlam Town add 1 case, no death.
 Ratlam State add 3 cases, 2 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
RAJPU- TANA	—	Ajmer City	9	7
		Ajmer District	44	31
		Alwar State	631	471
		Jaipur City	2	1
		Jaipur State	944	808
		Bharatpur State	537	433
		Jhalawar State	35	17
		Kotah State	467	328
		Karauli State	139	135
		Mewar State	495	395
		Tonk State	71	50
		Jodhpur City	219	219
		Marwar State	413	389
		Shahpura State	1	1
		Dholpur State	3	1
Banswara State	142	95		
Partabgarh State	7	2		
Sirohi State	3	2		
TOTAL			4,076	3,438
N.-W. F. PROVINCE	—	Peshawar District	6	5
		TOTAL	6	5
KASHMIR	—	Jammu Province	138	73
		TOTAL	138	73
Baluchis- tan.	—	Sibi District	1*	...
		TOTAL	1	...
GRAND TOTAL			31,619	26,192

* Imported.

For India as a whole the plague returns for the week ending March 23, are eminently satisfactory: 26,192 deaths were reported, 6,190 fewer than in the previous week, a rate of decline without parallel in March when very rapidly increasing mortality is the rule. Decreases in mortality amounting to 2,614 in Bombay, 2,066 in the United Provinces, and 762 in Rajputana, and an increase of 216 in the Punjab, are the outstanding features of the above.

SIMLA :

The 1st April 1918

F. NORMAN WHITE, MAJOR, I.M.S.,

Officiating Sanitary Commissioner with the
Government of India.

E. D. MACLAGAN,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 4th April 1918, based on the Indian Daily Weather Reports of the period.

1. Disturbances of the winter type caused widespread rain in Baluchistan, the North-West Frontier Province, the Punjab, the northwest of the United Provinces and Kashmir. Rain also fell at most stations in Bihar and Orissa, Assam and the northern half of Bengal. The rainfall of the week was consequently above the average in several divisions in northern India. A few falls were reported from Burma and the Peninsula.

2. *Burma.*—Rain fell at a few stations in the extreme north of the province and in south Tenasserim.

Northeast India, including Orissa.—There was nearly general rain in the western half of Assam, north Bengal and Bihar on the 1st April, and in Chota Nagpur on the 2nd.

The United Provinces, Central India and the Central Provinces.—Rainfall was nearly general in the northwest of the United Provinces on the 31st March. A few falls occurred in the Central Provinces.

Northwest India.—Nearly general rain fell in Baluchistan on the 28th March, in the North-West Frontier Province on the 29th, over the greater part of the Punjab on the 31st and in Kashmir on the 3rd April.

The Peninsula.—Hyderabad, Coochin, Trivandrum, Pamban and Kodaikanal had light falls of rain.

3. The chief amounts of rainfall reported were as follows :—

March 29th. Parachinar 0·93" and Drosh 1·27".

" 30th. Fort Sandeman 0·88" and Multan 0·52".

" 31st. Victoria Point 1·02", Mergui 1·40", Meerut 0·69", Lahore 0·60", Srinagar 1·13" and Sonamarg 1·43".

April 1st. Dhubri 1·54", Dinajpur 1·81", Purnea 0·56", Chakrata 1·06", Simla 1·17" and Ludhiana 0·61".

" 2nd. Cnttack 1·27" and Darbhanga 0·73".

" 3rd. Dibrugarh 1·47", Cherrapunji 1·82", Mymensingh 1·32", Sialkot 1·35", Rawalpindi 1·88", Murree 3·09", Cherat 1·59", Peshawar 1·04", Parachinar 0·95", Srinagar 1·08" and Sonamarg 3·07".

4. The week's rainfall was 20 per cent. or more in excess in Lower Burma, Bihar and Orissa, the United Provinces, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan and the Central Provinces East; and 20 per cent. or more in defect in the Bay Islands, Assam, the Bombay Deccan, Hyderabad North, Mysore, Malabar, Madras Southeast and the Madras Coast North. It was normal in Upper Burma, Bengal, the Central Provinces West and Hyderabad South. No rain usually falls at this time of year in the remaining divisions.

The rainfall from the 30th November to date is 20 per cent. or more in excess in the Bay Islands, Lower Burma, the Konkan, Mysore, the Madras Deccan and the Madras Coast North. It is 20 per cent. or more in defect in Upper Burma, Bengal, Bihar and Orissa, the United Provinces, Rajputana, Gujarat, Central India, Berar, the Central Provinces and Hyderabad North; and differs from the normal by less than 20 per cent. in the remaining divisions.

Division.	RAINFALL DATA FOR WEEK ENDING ON 4TH APRIL 1918.			RAINFALL DATA FROM 30TH NOVEMBER 1917 TO 4TH APRIL 1918.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	PERCENTAGE DEPARTURE FROM NORMAL.	
							This week.	Last week.
Bay Islands	0	0.2	-0.2	14.1	10.7	+3.4	+32	+34
Lower Burma	0.6	0.2	+0.4	2.8	2.2	+0.6	+27	+10
Upper Burma	0.1	0.1	0	0.8	1.5	-0.7	-47	-50
Assam	0.8	1.4	-0.6	6.7	7.8	-0.9	-12	-5
Bengal	0.4	0.4	0	2.1	3.6	-1.5	-42	-47
Orissa	0.5	0.2	+0.3	1.7	3.1	-1.4	-45	-69
Chota Nagpur	0.2	0.1	+0.1	0.7	3.7	-3.0	-81	-86
Bihar	0.5	0.1	+0.4	0.6	1.9	-1.3	-68	-94
United Provinces, East	0.1	0	+0.1	0.5	2.0	-1.5	-75	-80
United Provinces, West	0.3	0	+0.3	1.5	3.4	-1.9	-56	-65
Punjab, East and North	0.0	0.2	+0.2	5.0	4.5	+0.5	+11	-5
Punjab, South-West	0.4	0.1	+0.3	2.1	2.5	-0.4	-16	-29
Kashmir*	1.7	0.8	+0.9	11.0	11.6	-0.6	-5	-14
N.-W. Frontier Province	1.1	0.4	+0.7	4.8	4.2	+0.6	+10	-8
Baluchistan	0.5	0.2	+0.3	5.5	4.8	+0.7	+15	+9
Sind	0	0	0	0.9	1.0	-0.1	-10	-10
Rajputana, West	0	0	0	0.2	1.0	-0.8	-80	-80
Rajputana, East	0	0	0	0.1	1.1	-1.0	-91	-91
Gujarat	0	0	0	0	0.1	-0.1	-100	-100
Central India, West	0	0	0	0.1	0.7	-0.6	-86	-86
Central India, East	0	0	0	0.4	2.2	-1.8	-82	-82
Berar	0	0	0	0.1	1.6	-1.5	-94	-94
Central Provinces, West	0.1	0.1	0	0.6	1.9	-1.3	-68	-72
Central Provinces, East	0.2	0.1	+0.1	1.4	2.9	-1.4	-50	-56
Konkan	0	0	0	0.3	0.1	+0.2	+200	+200
Bombay Deccan	0	0.1	-0.1	0.6	0.6	0	0	+20
Hyderabad, North	0	0.1	-0.1	0.1	1.2	-1.1	-92	-91
Hyderabad, South	0.1	0.1	0	1.4	1.2	+0.2	+17	+18
Mysore	0	0.1	-0.1	2.7	1.0	+1.7	+170	+200
Malabar	0.2	0.3	-0.1	4.0	3.6	+0.4	+11	+15
Madras, South-East	0	0.1	-0.1	7.6	6.9	+0.7	+10	+12
Madras Deccan	0	0	0	1.1	0.8	+0.3	+37	+37
Madras Coast, North	0	0.1	-0.1	2.7	2.9	-0.2	-28	+22

* Information incomplete.

GILBERT T. WALKER,
Director-General of Observatories.R. A. MANT,
Secretary to the Government of India.SIMLA;
Dated the 4th April 1918.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday,
30th March 1918.

Burma.—In Upper Burma harvesting of island crops, cultivation of spring crops and reaping of beans, wheat and other dry crops are proceeding. Standing crops are in good condition. Cattle are generally healthy. The price of unhusked rice at Rangoon remains stationary and is below normal. The market for white rice is weak at Rs. 212 and annas 8 for specials.

Assam.—The weather was generally seasonable and favourable. Pressing of sugarcane, pruning of tea and ploughing for autumn and broadcast winter rice and jute continue. Sowing of autumn rice is going on. Prospects of crops are fair to good. Cattle disease is reported from four districts. The price of common rice is practically stationary.

Bengal.—During the week the rainfall was generally light throughout the Province and was beneficial to agricultural operations. More rain is wanted for the growth of standing crops and for the cultivation of jute and other autumn crops. Harvesting of spring crops is much advanced. Sowings of jute and autumn rice have commenced in places in the eastern and northern districts. Cattle disease is reported from ten districts. The average price of common rice has fallen slightly as compared with that of the previous week.

Bihar and Orissa.—Light rain was fairly general in Orissa. There was practically no rain in Bihar and Chota Nagpur. Pressing of sugarcane is approaching completion. Harvesting of spring crops, planting of sugarcane and preparation of lands for the next season's crops continue. Standing crops are generally doing well. The price of common rice has risen in four districts, fallen in four and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from eleven districts. The condition of standing crops in the Feudatory States of Orissa is good.

United Provinces.—Light rain fell in a few places. Pressing of sugarcane is nearing completion. Harvesting of spring crops, sowing of cane and extraction of opium continue. Standing crops are generally doing well. Slight damage by hail is reported in parts of some districts. Very little cattle disease exists and agricultural stock is on the whole in good condition. Fodder continues dear in some districts. Prices are slightly falling.

Punjab.—Light rain has fallen in parts of nearly all the reporting districts and was useful for extra spring crops and sugarcane. The condition of standing irrigated wheat and other crops is generally good and of unirrigated crops below average to average. Reaping of rapeseed, barley and gram continues in some districts. The expected yield is below normal to normal. Extra spring crops and sugarcane are being sown. The area sown is generally normal. Cattle are healthy but fodder is scarce in some districts. Prices are generally stationary and range between normal and scarcity rates. Price of wheat:—Rawalpindi 6½, Lahore 8, Ferozepore 8½, Ambala 9 and Lyallpur 9½ seers per rupee.

North-West Frontier Province.—During the week rain fell throughout the Province and still continues. Sunshine is urgently needed as crops have been damaged in parts by excessive rain. Prospects of spring crops are generally average. Sowings are normal. Wheat sells in Peshawar at 7½ and in Dera Ismail Khan at 10 seers per rupee.

Jammu.—Prices during the week were stationary and rainfall general. There was nothing else noteworthy.

Kashmir.—The week was generally wet and cool. Standing crops are in fair condition. Cattle are generally healthy. Prices are normal.

Rajputana.—The weather during the week was cloudy and moderately cool. Harvesting of spring crops is proceeding. Prospects are good. Cattle are in good condition. Fodder and water are sufficient. Prices are falling.

Central India.—The rainfall during the week was partial in Gwalior. Spring crops are being irrigated and harvested. Standing crops are in fair to good condition and their probable outturn is fair to good. Agricultural stock is generally in good condition. Scarcity of fodder prevails in some portions in Gwalior. Prices are high.

Central Provinces.—The weather has been clear and occasionally cloudy. The days are warm but the mornings and nights are cool. Only Seoni received a light shower of rain. Harvesting and threshing of rabi crops are in rapid progress. The estimated outturn is reported to be fair in Berar, fair to good in Nagpur and parts of the Jubbulpore and Nerbudda divisions, poor in Seoni, Hoshangabad, Betul, Chhindwara, the Harsud tahsil of Nimar and the Mehkar tahsil of Buldana and good in Chhattisgarh. The price of *juar* rose by 2 seers and of rice by $1\frac{1}{2}$ seers per rupee in Akola. There were no other marked fluctuations but prices of wheat and gram show a downward tendency. Fodder is being imported from Bhandara to the eastern portion of Nagpur and is getting dear and scarce in Hoshangabad. The condition of agriculturists is not satisfactory in the south of the Wardha district.

Fundatory States :—Spring crops are being harvested.

Bombay.—Standing crops are in good condition except slight damage by rats and insects in parts of Thar and Parkar. Harvesting of spring crops continues. Picking of cotton is progressing in Gujarat. West Khandesh, the Karnatak, Kathiawar, Baroda, Rewa Kantha, Cutch and Kolhapur. Agricultural stock is sufficient. Prices of food grains are generally steady.

Hyderabad.—The average rainfall during the week was 36 cents. Harvesting of spring crops continues. Crop conditions are as reported last week. Late rice is in fair to good condition, though it has suffered slightly by blight in parts of Nalgonda. Cattle are healthy. Prices of grains are practically unchanged but *juar* sells at $4\frac{1}{2}$ seers per rupee in Parbhani.

Mysore.—The week was slightly wet. Standing crops are in good condition. Harvesting of dry and wet crops is proceeding with outturn fair. Cattle are generally healthy. Prices are generally stationary.

Coorg.—The weather during the week was dry. Picking of coffee and threshing of rice have been completed. Cattle are generally healthy. Fodder and water for cattle are sufficient. Prices of food grains are high.

Madras.—The week was generally showery. Standing crops are in fair to good condition generally. Harvesting of paddy, sugarcane and dry crops is proceeding with outturn fair to normal generally. Sowing of paddy, sugarcane and dry crops is proceeding normally. The condition of cattle is generally good. Prices are steady.

R. A. MANT,

Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian
Railways.

**GOVERNMENT OF INDIA.
RAILWAY DEPARTMENT.
(RAILWAY BOARD.)**

Statement of Approximate Gross Earnings of Indian Railways.

X.B.—As regards the figures in column Total earnings, audited figures have been used as far as possible.

RAILWAYS.	AVERAGE EARNINGS PER MILE PER YEAR		MEAN MILEAGE WORKED.		TOTAL EARNINGS FOR WEEK ENDING.		EARNINGS PER MEAN MILE WORKED FOR WEEK.				TOTAL EARNINGS FROM 1st APRIL TO—				COMPARED WITH CORRESPONDING PERIOD, 1914-15.		COMPARED WITH CORRESPONDING PERIOD, 1916-17.	
	During official year 1916-17.		1914.	1917.	1918.	20th March 1918.	23rd March 1917.	1914.	1917.	1918.	20th March 1917.	23rd March 1918.	Increase.	Decrease.	Increase.	Decrease.		
	Rs.	Miles.	Miles.	Miles.	Miles.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
State Railways.																		
Bengal-Nagpur (including 2' 6" gauge lines)	386	2,678	2,678	2,678	2,678	11,79,684	11,79,684	438	438	438	4,00,12,816	4,97,54,248	1,99,57,364	...	48,45,752	...		
Beawada Extension	448	2,635	2,635	2,635	2,635	11,804	11,804	371	371	319	3,38,319	4,72,021	1,01,661	...	27,979	...		
Bombay, Baroda and Central India	761	808	808	808	808	8,89,744	10,07,760	1,005	901	885	3,46,44,151	3,33,50,054	9,138,549	...	59,28,946	...		
Eastern Bengal (including 3' 3" and 2' 6" gauge lines)	437	1,576	1,576	1,576	1,576	6,59,311	6,74,810	415	415	385	3,64,74,410	3,61,63,726	...	...	47,83,418	...
East India	828	2,571	2,571	2,571	2,571	21,00,290	29,54,452	854	851	821	10,06,04,320	10,22,78,537	1,39,71,990	...	59,64,637	...		
Great Indian Peninsula	465	2,571	2,571	2,571	2,571	10,82,888	21,42,025	820	820	881	8,28,74,250	9,43,88,533	1,08,78,150	...	2,01,108	...		
Assam-Delhi-Corral	117	40	40	40	40	51,337	70,788	539	539	587	22,30,840	29,63,892	9,46,169	...	...	...
Bombay-Nagpur (British Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83	83	83	4,600	8,916	115	115	115	1,09,932	2,39,548	6,868	...	1,61,593	...		
Bombay-Nagpur (Native State Section)	1,263	83	83															

Area	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	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(a) Opened from 1st January 1917.
(b) Opened from 15th August 1917.
(c) Opened from 3rd January 1918.
(d) From 7th October 1916.
(e) Opened from 1st December 1917.

S. TOMKINS,
Assistant Secretary, Railway Board.

Final, the 4th April 1918.

Printed and Published for the GOVERNMENT OF INDIA at the GOVERNMENT CENTRAL PRINTING OFFICE, Simla.



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, THURSDAY, APRIL 4, 1918.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

Simla, the 4th April, 1918.

No. 165.—A temporary vacancy having occurred in the office of Lieutenant Governor of Bihar and Orissa consequent on the grant of leave for six months to the HONOURABLE SIR EDWARD ALBERT GAIT, K.C.S.I., C.I.E., the Governor General is pleased, under the authority vested in him by sub-section (1) of section 54 of the Government of India Act, 1915 (5 and 6 Geo. 5, ch. 61), and subject to the approval of His Majesty, to appoint SIR EDWARD VERE LEVINGE, K.C.I.E., C.S.I., lately Member of the Executive Council of the Lieutenant Governor of Bihar and Orissa, to officiate as Lieutenant Governor of Bihar and Orissa during the absence of SIR EDWARD GAIT on the said leave.

The HONOURABLE SIR EDWARD LEVINGE assumed charge of the office of Lieutenant Governor of Bihar and Orissa on the afternoon of the 4th April 1918.

S. R. HIGNELL,

Officiating Secretary to the Government of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 6, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 16th March, 1918.

On and after 30th March and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Simla. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Simla and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconveniences to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 p.m. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*."

J. P. HEWETT,

Secretary to the Government of India "

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J. J. MEIKLE,

Publisher *Gazette of India*.

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 6th April 1918.

SPECIAL NOTICE.

The Patent Office Journal for 1917 is now published and can be obtained (price Re. 1) at the Patent Office. It contains details of patents applied for and sealed, a list of designs registered, and name and subject matter indexes.

APPLICATIONS FOR PATENTS UNDER SECTION 3.

March 25.

3588. F. H. Dutton. *Improvements in connection with light railways.*

March 26.

3589. K. T. Hing & Brothers. *Improvements in or relating to jointed stays for ambulance stretchers, carriage hoods and the like.*

March 28.

3590. L. C. Bocker. *Automatic roller fan.*

3591. M. C. Muraleen. *Improved process of conserving deliming and preserving skins and hides.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may, at any time within three months of the date of this *Gazette of India*, give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

3580. R. Donald. *Improvements relating to respirators or inhalers.*

3583. D. G. McGregor and Geo. S. A. Mathers. *Internal-combustion turbine motor.*

PRINTED SPECIFICATIONS PUBLISHED.

Printed copies of the undernoted specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.

3064. G. Constantinesco and W. Haddon. *Improvements in rotary motors actuated by alternating fluid currents.*

3181. A. B. Sinha. *Safety-seal.*

3282. Mrs. E. L. D. B. Balfour. *Improvements in or relating to spikes.*

3311. Heenan & Froude, Ltd. *Improvements in apparatus for treating and cooling air and gas.*

3420. H. Das. *Improvement in expanding band for wrist watches.*

3461. G. Piccioni. *Improvements in or relating to the multiple reproduction of designs on fabrics.*

3480. G. F. Darling and E. J. R. Gardiner. *Improved fuel substitute for coal for general use.*

3503. E. A. Powell. *Railway points safety lock.*

3509. C. M. Bertram. *Improved cigar-stand.*

3523. A. B. Cleworth. *Improvements in wet filters-water coolers, hum and the like.*

3524. A. E. Markwick. *Improvements in lift and force pumps.*
 3525. Mrs. W. L. Smith. *Girth adjustment.*
 3530. J. H. L. Macdonald. *Improved moulding box.*
 3542. C. A. Parsons. *Improvements in power transmission gear wheels.*
 3544. V. Volpato. *A new phosphatic manure and process for producing the same.*
 3448. G. F. Jackson. *Improvements in apparatus for moistening, humidifying and otherwise treating air and the like with liquids.*
 3550. R. J. Gilmore. *Hooping iron stretchers.*

PATENTS SEALED.

- | | |
|--------------------------|---------------------------------|
| 3130. Rennick. | 3395. Nagaraja Rao. |
| 3244. Pundt. | 3396. Kono. |
| 3369. Molony and Koenig. | 3404. James Simpson & Co., Ltd. |

RENEWAL FEES PAID.

- 305 of 1906. Stokes. (To 6 March 1919.)
 88 of 1910. Notcutt. (To 31 March 1919.)
 155 of 1912. Hybinette. (To 25 March 1919.)
 160 of 1912. Godfree. (To 26 March 1919.)
 853 of 1913. Dalen. (To 25 March 1919.)
 854 of 1913. Dalen. (To 25 March 1919.)
 855 of 1913. Regina Machine Co., Ltd. (To 25 March 1919.)
 874 of 1913. Begg. (To 31 March 1919.)
 1539 of 1914. Larymore. (To 20 March 1919.)
 1554 of 1914. General Electric Co. (To 30 March 1919.)
 1598 of 1914. Muntz. (To 14 April 1919.)

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1910.

525, (Tyer).

1911.

417, (Mehta).

1912.

677, (Steljes).

NOTICES.

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Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.

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2. Directions for the guidance of inventors and others are given in the Patent Office Handbook (Price one rupee) which contains the Indian Patents and Designs Act, 1911, the Indian Patents and Designs Rules, 1912, the Indian Patents and Designs (Tempo-

rary Rules) Act, 1915, the Indian Patents and Designs (Temporary) Rules, 1915, together with current regulations and instructions. These should be consulted before an application is made to the Controller.

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. For information regarding patents in countries other than India applications should be made to the patent offices in the countries concerned.

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5. *Trade and property marks and names* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration. Neither does this Act deal with *pictures, photographs, etc.*, for which copyright is obtainable under the Indian Copyright Act, 1914.

6. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

AHMEDABAD . . .	R. C. Technical Institute.	HYDERABAD . . .	Revenue Department of His Highness the Nizam's Government.
ALLAHABAD . . .	Public Library.	JALPAIGURI . . .	Office of the Commissioner, Rajshahi Division.
BANGALORE . . .	Indian Institute of Science.	KARACHI . . .	Office of City Deputy Collector.
BOMBAY . . .	Record Office.	LAHORE . . .	Punjab Public Library.
" . . .	Victoria Jubilee Textile Institute, Bynulla.	LONDON . . .	The Patent Office, 25, Southampton Buildings, W.C.
" . . .	The Bombay Textile and Engineering Association, No. 1A, Suresh Road, Parel.	MADRAS . . .	Record Office, Egmore.
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CAWNPORE . . .	Civil Engineering College, Sibpur.	MYSORE . . .	Office of the Secretary to Government, General and Revenue Department.
" . . .	Office of the Director of Industries, United Provinces.	NAGPUR . . .	Victoria Technical Institute.
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7. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore. Specifications and other publications of the United Kingdom Patent Office can also be seen in the Patent Office, Calcutta, in the Record Office, Bombay, and in the Connemara Library, Madras.

8. *Publications* on sale at the Patent Office:—

	price.	
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(a) Patent Office Handbook (Acts, Rules and instructions)	1	0
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(e) Weekly Notifications (Extract from the <i>Gazette of India</i>)	0	1
Annual Subscription with postage	2	0
(f) Inventions (Consolidated Subject Matter Index 1900-1906 and Chronological lists 1900-1904)	2	0
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CALCUTTA,

The 13th February 1918.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

**SULPHATE OF QUININE, SULPHATE OF CINCHONIDINE,
CINCHONA FEBRIFUGE, RESIDUAL ALKALOID
AND QUINOIDINE.**

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona Alkaloids. Quinine can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bonâ fide* public purposes. It is never sold to private persons or firms. Cinchona Febrifuge both in powder and $3\frac{1}{2}$ grain tablet forms and Cinchonidine can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. Quinoidine or *pure Amorphous Alkaloid* and *Residual Alkaloid* or *Amorphous Cinchona Alkaloid*, which contains about 40 per cent. of *Pure Amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. *These drugs are sold strictly cash and in advance but private purchasers may use the V. P. P. system, AND ARE OBTAINABLE FROM THE SUPERINTENDENT, JUVENILE JAIL, ALIPORE.*

The rates for these drugs from 1st April 1918 are as follows:—

SULPHATE OF QUININE.

	Rs.
For quantities 60 lbs. and above in one delivery	28 per lb.
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	29 „
For any quantity less than 6 lbs.	30 „

SULPHATE OF CINCHONIDINE.

	Rs.
For quantities of not less than 6 lbs. in one delivery	11 per lb.
For any quantity less than 6 lbs.	12 „
(Only small quantities available)	

CINCHONA FEBRIFUGE.

	Rs.
For quantities of not less than 6 lbs. in one delivery	5 per lb.
For any quantity less than 6 lbs.	6 „

CINCHONA FEBRIFUGE TABLETS

	Rs.
For quantities of not less than 6 lbs. in one delivery	6 per lb.
For any quantity less than 6 lbs.	7 „

	Rs.
QUINOIDINE in non Tablet form and Residual Alkaloids	4 per lb.

QUINOIDINE TABLETS.

	Rs.
For quantities of not less than 6 lbs. in one delivery	6 per lb.
For quantities less than 6 lbs. in one delivery	7 „
Quinine is available in 1-oz., 1-lb., 1-lb., 1-lb. and 4-lb. tins	
Cinchonidine is available in 1-lb., 1-lb. and 1-lb. tins.	
Cinchona Febrifuge is available in 1-lb., 1-lb. and 1-lb. tins.	
Residual Alkaloid is available in 1-lb., 5-lb. and 10-lb. tins.	
Quinoidine is available in 1-lb. tin.	
Quinoidine Tablets are available in 1-lb. tin.	

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V. P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail, Steamer or Post. A scale of Postage is given below:—

[For 1 and $\frac{1}{2}$ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4- and for 6 lbs. Re. 1 As. 6.]

	Rs.	A.	P.
Quinoidine tab: 1 lb. Weg. 3 lbs. Postage	0	10	0
Quinoidine tab: 2 lbs. Weg. 6 lbs. Postage	1	0	0
Quinoidine tab: 3 lbs. Weg. 9 lbs. Postage	1	8	0

N.B.—Postage stamps are not accepted as revenue.

**THE HON'BLE THE CHIEF COMMISSIONER OF BRITISH
BALUCHISTAN.**

NOTIFICATIONS.

Quetta, the 28th March 1918.

No. 1192-B.—The following draft rules which it is proposed to make for the regulation of motor vehicles in British Baluchistan, in exercise of the powers conferred by section 1 (2) of the Indian Motor Vehicles Act, VIII of 1914, are published as required by section 11, sub-section 1, of the said Act, for the information of persons likely to be affected thereby, and notice is given that the draft will be taken into consideration by the Hon'ble the Chief Commissioner on or after the 15th April 1918.

2. Any objection or suggestion with respect to the draft rules which may be received from any person before the date fixed as aforesaid will be considered by the Hon'ble the Chief Commissioner.

Draft Rules.

No. 1193-B.—In exercise of the powers conferred by section 11 of the Indian Motor Vehicles Act, 1914 (VIII of 1914), the Hon'ble the Chief Commissioner of British Baluchistan is pleased to make the following rules to regulate the use of Motor Vehicles within British Baluchistan.

RULES.

PRELIMINARY.

- (1) These rules may be called the British Baluchistan Motor Vehicles Rules, 1918.

Short title, Extent and definitions.

- (2) They shall extend to the whole of British Baluchistan.

- (3) In these rules,—

(a) "Registering Authority" shall mean the District Magistrate of Quetta.

(b) "The Act" shall mean the Indian Motor Vehicles Act, 1914 (VIII of 1914);

(c) The expression "Motor Cycle" means a two, three or four wheeled cycle propelled by mechanical means, fitted with seats, but without a carriage body, and weighing not more than 5 cwt;

(d) The expression "heavy motor vehicle" means a motor vehicle exceeding two tons in weight unladen ;
Heavy Motor Vehicles.

(e) The expression "trailer" means any vehicle drawn by or attached to a motor vehicle ;
Trailer.

(f) The expression "axle weight" means in relation to an axle of a heavy motor vehicle or of a trailer, the aggregate weight transmitted to the surface of the road or other base whereon the heavy motor vehicle or the trailer moves or rests by the several wheels attached to the axle, when the heavy motor vehicle or trailer is loaded ;
Axle weight.

(g) The expression "registered axle weight" means, in relation to an axle of a heavy motor vehicle, the axle weight of that axle as registered by the licensing authorities in pursuance of these rules ;
Registered Axle weight.

(h) The expression "weight" in relation to a heavy motor vehicle or trailer when unladen, means the weight of the vehicle exclusive of the weight of any water, fuel or accumulators used for the purpose of propulsion ;
Weight.

(i) The expression "width" in relation to the tire of a wheel means the distance measured horizontally and in a straight line across the circumference of the wheel and between the two points in the outer surface of the tire which are farthest apart ;
Width.

(j) The expression "diameter" in relation to a wheel, means the diameter measured between the two opposite points in the outer surface of the tire which are farthest apart ;
Diameter.

(k) "Night" means the period from half an hour after sunset to half an hour before sunrise.
Night.

DRIVING LICENSES.

2. (1) A license to drive a motor vehicle shall be granted by the District Magistrate, Quetta, to any person who can satisfy such authority in the manner laid down in Schedule H that he is a competent driver.
- (2) Such license shall be valid throughout British India.
- (3) A driving license granted in accordance with any rule in force for the time being in any province of British India shall be valid up to the date of its expiry throughout British Baluchistan.
8. The fee for licenses granted under rule 2 (1) shall be :—
- | | | |
|---------------------------|-------------------------|------------------|
| <i>Fees for licenses.</i> | For a Motor Cycle . . . | Rs. 2 per annum |
| | For a Motor Car . . . | Rs. 4 per annum. |
4. Every driving license shall remain in force for a period of 12 months from the date on which it is granted, but shall be renewable and the same provisions shall apply to the renewal of the license as apply to the grant thereof.

REGISTRATION.

5. Subject to the provisions contained in rule 12 and save as provided in rules made under sections 14 and 15 of the Act no motor vehicle shall be used unless it has been first registered by the registering authority, but any motor vehicle which has already been registered under the Act or in accordance with any other enactment in force for the time being in any province of British India shall be deemed to have been registered.
6. Save as provided in rule 11(2) the fee for registration shall be four rupees for motor cycles, ten rupees for motor vehicles of two tons and under and twenty rupees for motor vehicles exceeding two tons :
- Fee for Registration.*
- Provided that traction engines used solely for agricultural purposes shall be registered free of charge and steam rollers, fire engines and fire escape tenders need not be registered.
7. The registering authority shall assign a distinguishing number to the motor vehicle with the name of the registering centre in front, viz. :—
- Distinguishing numbers.*

QTA=Quetta.

- (a) Numbers assigned to motor vehicles shall be shown in white on a black ground.
- Particulars as to distinguishing numbers.*
- (b) The numbers shall be of the following dimensions :—
- Height of each figure $3\frac{1}{2}$ inches, uniform thickness $\frac{3}{4}$ inch, each figure occupying a space of $2\frac{1}{2}$ inches with 1 inch between each figure, and a margin of $\frac{1}{2}$ inch at the top, bottom and sides of the plate :
- Provided that in the case of motor cycles the number may be not less than two-thirds of the above dimensions.
- (c) The numbers shall be painted on a plate rigidly affixed in a conspicuous place on the front and back of the motor vehicle and on the back of any trailer :
- Provided that the number for the back of a motor vehicle or trailer may be painted on any conspicuous smooth surface, such as the petrol tank, that may be available for the purpose, instead of on a plate.
- (d) No number shall in any way be obscured or rendered or allowed to become not easily discernible at a reasonable distance.
- (e) In the case of a motor cycle the front number plate shall have duplicate faces and shall be fixed to the front of the cycle so that from whichever side the cycle is viewed the letters or figures on one or other face of the plate may be easily distinguishable.
9. The registering authority shall establish and keep a register (hereinafter referred to as the "Register of Motor Vehicles") for the registration of motor vehicles in which the name and address of the owner together with a description and other particulars of the vehicle will be recorded and such register shall be kept in two parts, viz. :—
- Register.*
- A. Register of Motor Cars and Cycles (Schedule E).
B. A register of Heavy Motor Vehicles (Schedule F).

10. Before registering a motor vehicle, the registering authority shall be satisfied
Requirements before Registration.
 (a) that it is provided with two independent brakes or other means of stoppage in good working order and of such efficiency that the application of either is capable of promptly stopping the motor vehicle whether going forwards or backwards ;
 (b) in the case of internal combustion engines, that no cut out, fitting or other apparatus or device for allowing the exhaust gases from the engine to escape into the atmosphere without first passing through a silencer, expansion chamber, or other contrivance suitable and efficient for reducing, as far as may reasonably be practicable, the noise caused by the escape of the said gases, shall be used.
 (c) if such motor vehicle is propelled by steam that—
 (i) it is so constructed as to consume its own smoke as far as practicable.
 (ii) it is fitted with an efficient "Spark arrester."
 (d) if such motor vehicle is propelled otherwise than by steam, that it is so used that no smoke or visible vapour is omitted therefrom except from any temporary or accidental cause.
11. (1) Before registering a heavy motor vehicle the registering authority shall also satisfy himself that the tires of the wheels of the vehicle, if the tires are not pneumatic, or are not made of a soft or elastic material, are of the dimensions required by the special rules for heavy motor vehicles, and may also have the weight of the heavy motor vehicle, and if he thinks necessary, the axle weight of each wheel ascertained in such manner as he may by general or special order direct.
 (2) Heavy motor vehicles shall after first registration be inspected and registered annually, free of fee, and the date of the expiry of such licenses shall be the 31st day of March in each year.
12. The registering authority may assign to a manufacturer of, or dealer in, motor vehicles, on payment of an annual fee of thirty rupees, a general number which, together with a distinguishing alphabetical letter of the same dimensions as the numbers, shall be affixed as laid down in rule 8 to any motor vehicle when on trial after completion, or when on trial by an intending purchaser.
Dealers' Numbers.
13. Such manufacturer or dealer shall keep a register in such form as the registering authority may direct, showing the name of the driver and the hours and dates on which he was in charge of the vehicle. He shall also keep a register in which the numbers of all registered cars in his possession shall be entered up showing the date on which such cars were received into his possession.
Dealers' Register.
 On demand such registers shall be open to inspection by any police officer not below the rank of Sub-Inspector.
14. Every transfer of ownership and every temporary transfer of possession of a motor vehicle shall forthwith be intimated to the registering authority both by the registered owner and by the transferee and a transfer certificate shall thereupon be granted to the transferee.
Transfer of Ownership.
 Provided that no intimation shall be required for temporary transfers for a period not exceeding one month.
 The word "Transferee" includes the purchaser, dealer, auctioneer, receiver agent, repairer or any person who may be in temporary charge of the vehicle for the time being.
15. If any circumstances (other than those mentioned in rules 14 and 26) occurring in relation to any motor vehicle, affect the accuracy of any particulars entered as regards that car in the register of motor vehicles, the owner of the motor vehicle shall forthwith inform the registering authority with whom it has been registered.
Intimation of change of circumstances.
16. Where the registering authority, at any time after a motor vehicle has been registered, considers that it has ceased to comply with the requirements of the Act or the rules made thereunder or that it has not been maintained in such a condition as to prevent danger to the public, such registering authority may, after notice to the registered owner, direct that the registration be cancelled until such time as the defects are rectified to its satisfaction.
Subsequent defects.

GENERAL.

17. (1) A motor vehicle shall be driven in accordance with the rules of the road which require a vehicle to keep on the left of the road except when passing vehicles or animals, led or ridden, going in the same direction, which should be passed on the right.

Rule of the road.

- (2) The driver of a motor vehicle when turning into a side street, if to the left shall keep close to the corner, if to the right shall make a wide curve. He shall further when about to turn to the right hold out his right hand horizontally to the right of the vehicle and when about to stop raise his hand vertically, palm to the front.

- (3) A motor vehicle entering a main road from a branch or side road should enter the main road slowly and give way to vehicles travelling on the main road.

18. (1) No motor vehicle shall be driven at a greater speed than twenty miles an hour:

Speed Limits.

Provided that at night, where the road is unlighted by street lamps, and at all times in the neighbourhood of railway stations and crossings, cross roads, side streets, curving roads (when the road in front cannot be seen) in dense traffic, in passing over narrow bridges or by a road entrance to private grounds, the driver shall reduce that limit to such speed that the vehicle can be brought to a standstill within a distance of 5 yards, and

Provided also that in such places as the District Magistrate within Municipal limits, or the Cantonment Authority within Cantonment limits may think necessary, he or it may indicate by means of notice boards that motor drivers shall not allow the speed to exceed six miles an hour or such higher rate as may be shown on the board.

- (2) The speed at which a heavy motor vehicle is driven on any public road shall not exceed eight miles an hour:

Provided that—

(a) if the weight of the motor vehicle unladen exceeds three tons, or

(b) if the registered axle weight of any axle exceeds six tons, or

(c) if a trailer is attached to the heavy motor vehicle, the speed shall not exceed five miles an hour.

Provided also that—

If the heavy motor vehicle has all its wheels fitted with pneumatic tires or with tires of a soft or elastic material, the speed at which the heavy motor vehicle may be driven on any public road shall not exceed—

(a) twelve miles an hour where the registered axle weight of any axle does not exceed six tons.

(b) eight miles an hour where such registered axle weight exceeds six tons.

19. A motor vehicle shall not be driven in any footway, nor shall a motor vehicle be driven in any road or public place where such traffic may, for the time being, be prohibited within Municipal limits by the District Magistrate or within Cantonment limits by the Cantonment Authority.

Prohibition as to the use of motor vehicles on Foot-paths and in certain localities.

20. Every person driving a motor vehicle shall have ready and available for immediate use a suitable deep-toned horn or in the case of a heavy motor vehicle a suitable gong, capable of giving audible and sufficient warning of his approach or position, and shall sound the same whenever expedient to prevent danger to any of the public. No warning device shall be used upon a motor vehicle unless it has first been approved of by the Licensing Authority.

Motor vehicles to carry horns.

21. No electric or mechanical devices for magnifying the sound, no sirens, whistles, multiple horns or devices of a like nature shall be used on a motor vehicle in any road or street where the use of such devices may from time to time be prohibited within Municipal limits by the District Magistrate or within Cantonment limits by the Cantonment Authority.

Electric device, etc.

22. No person shall drive a motor vehicle at night unless such vehicle is provided with lights as follows:—

Motor vehicles to carry lamps.

- (1) In the case of heavy motor vehicles and of motor cars and of motor cycles with trailers attached—

(a) One lamp showing a white light in front shall be affixed on each side of the front portion of the vehicle; and such lamp shall be fixed at the extreme limit of the car's width. In the case of motor cycles with side car one lamp should be fixed on the cycle and one on the front of the side-car.

- (b) One lamp showing a red light at the rear and showing a white light at the side shall be affixed at the back of the vehicle in such manner as to illuminate with the white light and render easily distinguishable the number of the vehicle.
- (2) In the case of motor cycles without side-cars one lamp showing a white light in front and so fixed as to illuminate and render clearly visible the numbers on both sides of the front number plate shall be attached to the front portion of the vehicle and one lamp showing a red light to the rear shall be attached at the back of the vehicle.
- Provided that in lieu of the red lamp mentioned in sub-rule (2) there may be substituted a red reflector so constructed and attached to the vehicle in such manner as to reflect a red light from any light carried on another vehicle approaching from behind.
- (3) In all cases :—
- The lamps shall be of suitable character and illumination ;
 - The lamps shall be kept properly alight ;
 - Acetylene or electric lamps or lamps of any description giving a powerful and intense light shall be hooded or screened in a manner or with a hood or screen of a pattern to be approved by the registering authority.
23. No person shall drive a motor vehicle—
- unless it is at all times under full control so as to prevent undue interference with passenger or other traffic, and unless it is maintained in such a condition as to prevent danger to the public;
- Maintenance.*
- If such motor vehicle is propelled by steam, unless
 - it is so constructed as to consume its own smoke as far as practicable,
 - it is fitted with efficient "spark arresters."
 - If such motor vehicle is propelled otherwise than by steam, unless it is so used that no smoke or visible vapour is emitted therefrom except from any temporary or accidental cause.
24. No driver shall leave a motor vehicle while the engine is in action.
- Standing in streets, etc.*
25. The driver of a motor vehicle shall not cause the vehicle to travel backwards for a greater distance or time than may be requisite for purposes of safety or in order to turn round, and such movement shall not take place until such driver has ascertained that the ground to be so traversed is clear of all traffic.
- Travelling Backwards.*
26. (1) Intimation of any change of address shall be given by the owner of every motor vehicle to the registering authority and in the case of an owner leaving his own province, to the registering authority of the province which the owner proposes visiting. Such intimation shall also be given by every holder of a license who drives a motor vehicle to the authority empowered to grant licenses.
- Change of address.*
- (2) For the purpose of this rule, the address of such owner or holder shall be deemed to be changed when such person ordinarily resides elsewhere than at the address entered in the license or certificate of registration.
27. Every owner of a motor vehicle who employs any person to drive such motor vehicle shall at the request of the registering authority or the authority empowered to grant licenses or any officer empowered in this behalf by any such authority, communicate to such authority the name and address of such driver, or, if he is unable to do so, shall assist such authority to the best of his ability in discovering the same.
- Drivers.*
28. No person shall ply or let for hire a motor vehicle unless it is first registered in accordance with rule 5 of these rules and unless it complies with the special regulations made for the regulation of vehicles let or plying for hire.
- Plying or letting for hire.*
29. No person shall drive or have charge of or cause or permit to be used any motor vehicle which does not in all respects conform to these rules, or which is driven or used so as to contravene any of these rules.
- Responsibility for conforming to Rules.*

SPECIAL RULES FOR HEAVY MOTOR VEHICLES.

30. Upon receiving from the registering authority a copy of the entries made in the register relating to a heavy motor vehicle or trailer, the owner of the motor vehicle shall
- Registered weight to be printed on the vehicle.*
- cause—
- The highest rate of speed at which in conformity with the rules the heavy motor vehicle may be driven without a trailer,
 - the registered weight of the heavy motor vehicle or trailer unladen, and

- (c) the registered axle weight of each axle to be printed or otherwise plainly marked in letters not less than one inch in height, and in such a manner as to be legible at a reasonable distance, in the case of (b) and (c) upon some conspicuous part of the right or off side of every heavy motor vehicle or trailer, and in the case of (a) on the left or near side.

This rule shall not apply to trailers not exceeding one ton in weight unladen.

31. (1) The axle weight of an axle of a heavy motor vehicle shall not exceed the registered axle weight.

Axle weight.

- (2) The registered maximum axle weight of any axle of a heavy motor vehicle shall not exceed eight tons and the axle weight of a trailer shall not exceed four tons.
(3) The sum of the registered axle weights of all the axles of a heavy motor vehicle shall not exceed twelve tons.

32. The tires of each wheel of a heavy motor vehicle or trailer, unless the tires are pneumatic or made of a soft or elastic material,

Tires.

shall be smooth and shall, where the tire touches the surface of the road or other base whereon the heavy motor vehicle moves or rests, be flat, provided that the edges of the tire may be bevelled or rounded to the extent in the case of each edge of not more than half an inch :

Provided also that—

If the tire is constructed of separate plates, the plates may be separated by parallel spaces which shall be disposed throughout the outer surface of the tire, so that nowhere shall the aggregate extent of the space or spaces in the course of a straight line drawn horizontally across the circumference of the wheel exceed one-eighth part of the width of the tire.

33. The width of the tire of each wheel of a heavy motor vehicle or trailer shall be determined by such of the following conditions as may apply to the circumstances of the case ; that is to say—

Width of tire.

- (a) The width shall in every case be not less than 5 inches, or in the case of a trailer, 3 inches.

- (b) The width shall be not less than that number of half inches which is equal to the number of units of registered axle weight of the axle to which the wheel is attached.

34. (1) The unit of registered axle weight shall vary according to the diameter of the wheel, and the rules set forth in the subjoined scale, that is to say—

Unit of registered axle weight.

- (a) if the wheel is 3 feet in diameter, the unit of registered axle weight shall be $7\frac{1}{2}$ cwts. ;

- (b) if the wheel exceed 3 feet in diameter, the unit of registered axle weight shall be $7\frac{1}{2}$ cwts. with an addition of weight in the proportion of one hundredweight for every 12 inches by which the diameter is increased beyond 3 feet ; and in the same proportion for any increase which is greater or less than 12 inches ; and

- (c) if the wheel is less than 3 feet in diameter, the unit of registered axle weight shall be $7\frac{1}{2}$ cwts. with a deduction of weight in the proportion of one hundredweight for every six inches by which the diameter is reduced below three feet ; and in the same proportion for any reduction which is greater or less than six inches.

- (2) This rule shall not apply to any tire which is pneumatic or which is made of a soft or elastic material, or to trailers not exceeding one ton in weight unladen.

35. The diameter of a wheel of a heavy motor vehicle or trailer, if the wheel is fitted with a tire which is not pneumatic or is not made of a soft or elastic material shall not be less than 2 feet.

Size of wheels.

36. A heavy motor vehicle, and any trailer attached to any such heavy motor vehicle, may, when measured between its extreme projecting points, be of a width not exceeding 7 feet 6 inches and no heavy motor vehicle or trailer attached to it shall be used on any street or road if such motor vehicle exceeds 36 feet in length.

Width and length of vehicle.

37. Every heavy motor vehicle and trailer shall be constructed with suitable and sufficient springs between each axle and the frame of the vehicle.

Springs.

38. No heavy motor vehicle used on any street or road shall have attached to it more than one trailer except when allowed by the licensing authority in accordance with rule 47.

Trailers.

89. A trailer shall not be attached to a heavy motor vehicle which is used as a public conveyance except under a permit granted by an officer authorised by Government in this behalf.
Vehicle for the conveyance of passengers.
40. (1) No owner of a heavy motor vehicle shall cause or suffer such vehicle to be driven, and the person driving or in charge of such vehicle shall not drive it upon any road without having obtained permission to do so. Applications for the said permission shall be made to the District Magistrate or the Cantonment Authority according as the vehicle is for use in the limits of a Municipality or bazar or Cantonment, and shall specify the road or roads along which the vehicle is to be driven. The application shall be accompanied by a plan showing the axle weight and dimensions of the vehicle.
Prohibition of the use of heavy motor vehicle without order permitting the vehicle to be driven on the particular road or roads in question.
- (2) The permission granted under the above sub-rule may be revoked by the Authority granting it, either temporarily or permanently if such Authority sees any reason to apprehend danger to life or property by its continuance or to maintenance of road or bridges.
41. (1) Where a bridge forming part of a highway is insufficient to carry a heavy motor vehicle of a particular weight, the District Magistrate in the case of bridges within Municipal limits and the Cantonment Authority in the case of bridges within Cantonment limits may notify that this rule is extended to such bridge, and thereupon he or it shall affix or set up in suitable and conspicuous positions, on each approach to the bridge, notices which, as regards all their contents or subject matter, shall be clearly and distinctly legible and visible by persons approaching the bridge, and which state that the bridge is insufficient to carry a heavy motor vehicle, the registered axle weight of which exceeds that specified in the said notice board.
Use of motor vehicles on bridges.
- (2) The owner of any such heavy motor vehicle shall not cause or suffer the motor vehicle to be driven, and the person driving or in charge of the motor vehicle shall not drive the motor vehicle, upon any bridge to which this rule extends.
42. The owner of a heavy motor vehicle shall not cause or suffer the motor vehicle to be driven, and the person driving or in charge of a heavy motor vehicle shall not drive the motor vehicle, upon a bridge forming part of a highway at any time when another heavy motor vehicle or a locomotive is on the bridge, if the combined weights of the vehicle would exceed the carrying capacity of the bridge.
43. When a heavy motor vehicle is used on any road or street, two persons capable of controlling motor shall be employed in driving or attending to such vehicle.
Number of persons in attendance on heavy motor vehicles.
44. The cylinder taps of a heavy motor vehicle propelled by steam shall not be opened within sight of any person riding, driving, leading or in charge of any horse upon the road or street, nor shall the steam be allowed to attain a pressure so as to exceed the limit fixed by the safety valve, so that no steam shall blow off when the vehicle is upon the road or street.
Cylinder Taps.
45. Every applicant for registration of a heavy motor vehicle shall make a declaration in the form of Schedule J and append it to his application for registration.
Declaration.

SPECIAL RULES FOR TRACTION ENGINES.

46. Traction engines may be registered at the discretion of the registering officer, who should, on application being made to him, consult, in the first instance, the local authorities of the place in which it is proposed to run such traction engine.
Registration.
47. (1) A traction engine and any trailer attached to any such traction engine may when measured between its extreme projecting points be of a width not exceeding 8 feet 6 inches and no traction engine made up of a locomotive with one or more trailers attached to it shall be used on any street or road if such vehicle and trailers exceed 75 feet in length.
Size.
- (2) The weight of a traction engine shall not exceed 14 tons.
48. Each trailer attached to a traction engine shall have a brake approved by the registering authority.
Brakes on trailers.
49. Every traction engine must have three persons in attendance, two persons to attend to the traction engine and one person to be on the watch and ready to help any person with horses and carriages meeting or overtaking the traction engine and to attend to the trailers.
Persons in attendance.

50. The man in charge of the trailers should always be on the alert when approaching a turning.
Position of man in charge of trailers.
51. When travelling on a road less than 12 feet wide one man must precede the engine at a distance reasonably sufficient to warn approaching traffic.
Man preceding engine.
52. A traction engine drawing any wagon or carriage shall have the tires of the driving wheels thereof not less than two inches in width for every ton in weight of the traction engine unless the diameter of such wheels shall exceed 5 feet, when the width of the tires may be reduced in the same proportion as the diameter of the wheels is increased, but in such case the width of such tires shall not be less than 14 inches.
Tires.
53. The driving wheels of a traction engine shall be cylindrical and smooth-soled, or shod with diagonal cross bars of not less than three inches in width nor more than three quarters of an inch in thickness extending the full breadth of the tire, and the space intervening between such cross-bar shall not exceed 3 inches.
Driving wheels.

FORMS.

54. Every application for a license under section 6 of the Act shall contain the particulars specified in Schedule A.
Application for License.
55. Every license granted under section 6 of the Act shall be in the form of Schedule B and shall be available for the whole of India.
License.
56. Every application for registration under section 10 of the Act shall contain the particulars specified in Schedule C.
Application for registration.
57. Every registration certificate granted under section 10 of the Act shall be in the form of Schedule D and shall be available for the whole of British India.
Registration Certificate.
58. The registers maintained under rule 9 (a) shall be in the form set out in Schedule E. Those maintained under rule 9 (b) shall be in the form set out in Schedule F.
Form of Registers.
59. Every transfer certificate granted under rule 14 shall be in the form of Schedule G.
Transfer Certificate.

SCHEDULE A.

(SEE RULE 55.)

Particulars to be given by applicant for license to drive.

1. Full name of applicant.
2. Postal address of residence of applicant.
3. Whether applicant is over 18 years of age.
4. Particulars of any license which applicant holds, or which he has previously held.
5. Particulars of any endorsement on any license which applicant holds, or which he has previously held.
6. Whether applicant has at any time been disqualified for obtaining a license; if so, particulars as to the court or Government by whom, the date on which and the period for which the disqualification was imposed.

Date.

Signature.

SCHEDULE B.

(SEE RULE 55.)

Form of driving license.

Available for the whole of British India.

No. of 191 Fee Rs. 4 only.

License to drive motor vehicles throughout British India is granted under section 6 of the Indian Motor Vehicles Act, 1914, to Mr. residing at

District Magistrate,

Date of expiry of license in each year.

Date of renewal.

Date of expiry.

District Magistrate's Signature.

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191

191

SCHEDULE C.

(SEE RULE 56.)

Application for Registration.

1. Full name of owner.
2. Postal address of usual residence of owner.
3. Description of motor-vehicle and the maker's name (a).
4. Type and colour of body of the vehicle (b).
5. Horse power.
6. Date of manufacture.
7. Number on engine.
8. Number on chassis.
9. Number of cylinders.
10. Weight unladen.
11. Carrying capacity :—

<ol style="list-style-type: none"> (i) Up to 15 cwt. (ii) 15 cwt. to 30 cwt. (iii) 2 tons. (iv) 3 tons. (v) 4 tons. (vi) 5 tons. (vii) 6 tons and over. (viii) 2 seater. (ix) 4 seater. (x) 5 seater and over. (xi) If fitted with side car. (xii) Seating capacity. 	}	In case of light vans and motor lorries Steam lorries to be marked "S".
<ol style="list-style-type: none"> (x) 5 seater and over. (xi) If fitted with side car. (xii) Seating capacity. 	}	In case of motor cars. In case of motor cycles. In case of Char-a-bancs.
12. Axle weight.
13. Diameter of wheels.
14. Width and material of tires.
15. Maximum speed.
16. Whether intended for
 - (a) Private use.
 - (b) Use for trade purposes.
 - (c) Use as a public conveyance.

Date _____

Signature _____

(a) *e. g.*, motor car, steam lorry, etc., and the name by which this type is ordinarily known.(b) *e. g.*, tonneau body or dog cart body or van body painted green, etc.**SCHEDULE D.**

(SEE RULE 57.)

Fees Rs. 2 Motor Cycle

4 Motor Cars and other motor vehicles.

Registration Certificate.

(Available for the whole of British India).

No. _____ of 191 _____

Certified that the motor vehicle described hereunder has been examined and found fit for use. It has been registered in the name of Mr. _____ residing at _____ and has been assigned number _____.

This number must always remain attached to the vehicle and must not be transferred to another vehicle. The person disposing of the vehicle as well as the person who takes it over is bound by rule 14 to report the fact to the undersigned.

Description of vehicle :—

Description of type.

Colour.

Maximum speed.

Number of cylinders.

Horse power.

Number of seats.

Number of engine.

In pursuance of endorsement No. 266 I. D., dated 15th March 1915, from the Government of India in the Foreign and Political Department this certificate of registration is valid throughout India.

District Magistrate.

17 C

Indian Motor Vehicles Act, Section 4, and Rules 7 and 8.

be printed
back of
certificate.

Section 4. The person in charge of a motor vehicle shall cause the vehicle to stop and to remain stationary so long as may reasonably be necessary.

(a) When required to do so by any police officer for the purpose of regulating traffic or of ascertaining his name and address with a view to prosecuting such person under this Act or for any purpose connected with the enforcement of the provisions of this Act or the rules thereunder; or

(b) When required to do so by any person having charge of any animal if such person apprehends that the animal is or will be alarmed by the motor vehicle; or

(c) When he knows or has reason to believe that an accident has occurred to any person or to any animal or vehicle in charge of a person owing to the presence of the motor vehicle and he shall also, if so required, give his name and address and the name and address of the owner of such motor vehicle.

Rule 7. The registering authority shall assign a distinguishing number to the motor vehicle with the name of the registering centre in front, *viz.* :—

Qta = Quetta.

Rule 8. (a) Numbers assigned to motor vehicles shall be shown in white on a black ground.

(b) The numbers shall be of the following dimensions :—

Height of each figure $3\frac{1}{2}$ inches, uniform thickness $\frac{3}{4}$ inch, each figure occupying a space of $2\frac{1}{2}$ inches with 1 inch between each figure, and a margin of $\frac{1}{2}$ inch at the top, bottom and sides of the plate :

Provided that in the case of motor cycles the number may be not less than two-thirds of the above dimensions.

(c) The numbers shall be painted on a plate rigidly affixed in a conspicuous place on the front and back of the motor vehicle and on the back of any trailer.

Provided that the number for the back of a motor vehicle or trailer may be painted on any conspicuous smooth surface, such as the petrol tank, that may be available for the purpose, instead of on a plate ;

(d) No number shall in any way be obscured, or rendered or allowed to become, not easily discernible at a reasonable distance ;

(e) In the case of a motor tricycle or motor bicycle the front number plate shall have duplicate faces and shall be fixed to the front of the cycle so that from whichever side the cycle is viewed the letters or figures on one or other face of the plate may be easily distinguishable from the front of the cycle.

SCHEDULE E.

(See Rule 58).

Register of motor cars and motor cycles.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
Register number.	Full name of owner and postal address of his usual residence.	Description of motor-vehicle and the maker's name.	Type and colour of body of vehicle.	Horse power.	Date of manufacture.	Number on engine.	Number on chassis.	Number of cylinders.	Weight unladen.	(i) 1 p to 16 cwt. (ii) 15 wt. to 30 cwt. (iii) 2 tons. (iv) 3 tons. (v) 4 tons. (vi) 5 tons. (vii) 6 tons and over.	(xv) 2 seater. (xvi) 4 seater. (xvii) 5 seater and over.	(xi) If fitted with side car. (xii) In case of motor cycles. (xiii) Seating capacity. (xiv) In case of Char-a-bancs.	Axle weight.	Minimum weight.	Minimum of wheels.	Width and material of tires.	Maximum speed.	(a) Private use. (b) Use for trade purposes. (c) Use as a public conveyance.	Date of registration.	If cancelled, date of cancellation.	REMARKS.

* In case of motor bicycle this column will not be filled in.

SCHEDULE F.

(See Rule 58).

Register of Heavy Motor Vehicles.

1	2	3	4	5	6	7	8	9	10	11	12					13	14	15	16	17	18			19	20	21
Register number.	Index mark and number on identification plates.	Full name of owner and postal address of his usual residence.	Description of motor vehicle and the maker's name.	Type and colour of body of vehicle.	Horse power.	Date of manufacture.	Number on engine.	Number on chassis.	Number of cylinders.	Weight unladen.	CARRYING CAPACITY. In case of light van and motor lorries. Steam lorries to be marked "g".					Axle weight.	Diameter weight.	Diameter of wheels.	Width and material of tires.	Maximum speed.	WHETHER INTENDED FOR (a) Private use. (b) Use for trade purposes. (c) Use as a public conveyance.			Date of registration.	If cancelled, date of cancellation.	REMARKS.
											(i) 15 cwt. to 30 cwt.	(ii) 2 tons.	(iii) 3 tons.	(iv) 4 tons.	(v) 5 tons.	(vi) 6 tons and over.										

* In the case of a motor bicycle this column will not be filled in.

SCHEDULE G.

(SEE RULE 59).

Transfer Certificate.

Certified that ^{Vehicle}_{Cycle} No. _____ standing in the name of Mr. _____
has been transferred to the name of Mr. _____
residing at _____.

District Magistrate, Quetta.

Dated 191 .

SCHEDULE H.*Procedure in Applications for Driving Licenses.*

Persons wishing to apply to the District Magistrate for a driving license should present their applications in the first instance to the Superintendent of Police. The Superintendent of Police may require any such person to undergo an examination and satisfy the examiner :—

1. That he is a competent and careful driver (by driving the car under the examiner's observation) ;
2. That he possesses a general knowledge of the car he intends driving.
3. That he has a knowledge of the law affecting motor vehicles as well as a knowledge of the rules of the road (rule 17). After being satisfied with the results of the examination or having otherwise satisfied himself that the applicant is a competent driver, the Superintendent of Police shall endorse his application to the District Magistrate for the grant of a driving license.

SCHEDULE J.

(SEE RULE 45).

*Application for Registration of a Heavy Motor Vehicle**Declaration.*

I hereby declare that the following particulars in relation to the motor vehicle or trailer to which my application relates are true to the best of my knowledge and belief :—

- (1) Weight of my heavy motor vehicle or trailer unladen.
- (2) Axle weights.
- (3) Diameter of each wheel.

Signature _____

SCHEDULE K.**Width of tires.***Exemplification Tables.*

Exemplification of the working of rule 33 of the rules made under section II of the Indian Motor Vehicles Act of 1914, showing the minimum width required for the tyre of a wheel having regard to—

- (a) the diameter of the wheel, and
- (b) the axle weight of the axle to which the wheel is attached.

Each table relates to a wheel of a particular size and is divided into two parts —

- A.—relates to Heavy Motor Vehicles; and
- B.—relates to trailers.

TABLE I.
WHEEL DIAMETER 2 FT.
Unit of reg. axle weight 5½ cwt.

AXLE WEIGHT.			
A.—HEAVY MOTOR CARS.			
From		To	
Tons	Cwt.	Tons	Cwt.
...	...	2	15
2	15	3	0½
3	0½	3	6
3	6	3	11½
3	11½	3	17
3	17	4	2½
4	2½	4	8
4	8	4	13½
4	13½	4	19
4	19	5	4½
5	4½	5	10
5	10	5	15½
5	15½	6	1
6	1	6	6½
6	6½	6	12
6	12	6	17½
6	17½	7	3
7	3	7	8½
7	8½	7	14
7	14	7	19½
7	19½	8	0
B.—TRAILERS ONLY.			
...	...	1	18
1	18	2	4
2	4	2	9½
2	9½	3	15
3	15	3	0½
3	0½	3	6
3	6	3	11½
3	11½	3	17
3	17	4	0

TABLE II.
WHEEL DIAMETER 2 FT. 3 IN.
Unit of reg. axle weight 6 cwt.

AXLE WEIGHT.			
A.—HEAVY MOTOR CARS.			
From		To	
Tons	Cwt.	Tons	Cwt.
...	...	3	0
3	0	3	6
3	6	3	12
3	12	3	18
3	18	4	4
4	4	4	10
4	10	4	16
4	16	5	2
5	2	5	8
5	8	5	14
5	14	6	0
6	0	6	6
6	6	6	12
6	12	6	18
6	18	7	4
7	4	7	10
7	10	7	16
7	16	8	0
B.—TRAILERS ONLY.			
...	...	1	16
1	16	2	2
2	2	2	8
2	8	2	14
2	14	3	0
3	0	3	6
3	6	3	12
3	12	3	18
3	18	4	0

TABLE III.
WHEEL DIAMETER 2 FT. 6 IN.
Unit of reg. axle weight 6½ cwt.

AXLE WEIGHT.			
A.—HEAVY MOTOR CARS.			
From		To	
Tons	Cwt.	Tons	Cwt.
...	...	3	5
3	5	3	11
3	11	3	18
3	18	4	4½
4	4½	4	11
4	11	4	17½
4	17½	5	4
5	4	5	10½
5	10½	5	17
5	17	6	3½
6	3½	6	10
6	10	6	16½
6	16½	7	3
7	3	7	9½
7	9½	7	16
7	16	8	0
B.—TRAILERS ONLY.			
...	...	1	19
1	19	2	5½
2	5½	2	12
2	12	2	18½
2	18½	3	5
3	5	3	11½
3	11½	3	18
3	18	4	0

TABLE IV.
WHEEL DIAMETER 2 FT. 9 IN.
Unit of reg. axle weight 7 cwt.

AXLE WEIGHT.			
A.—HEAVY MOTOR CARS.			
From		To	
Tons	Cwt.	Tons	Cwt.
...	...	3	10
3	10	3	17
3	17	4	4
4	4	4	11
4	11	4	18
4	18	5	5
5	5	5	12
5	12	5	19
5	19	6	6
6	6	6	13
6	13	7	0
7	0	7	7
7	7	7	14
7	14	8	0
B.—TRAILERS ONLY.			
...	...	2	2
2	2	2	9
2	9	2	16
2	16	3	3
3	3	3	10
3	10	3	17
3	17	4	0

TABLE V.

WHEEL DIAMETER 3 FT.
Unit of reg. axle weight $7\frac{1}{2}$ cwt.

AXLE WEIGHT.				Tyre width.
A.—HEAVY MOTOR CARS.				
From		To		
Tons	Cwt.	Tons	Cwt.	Ins.
...	...	3	15	5
3	16	4	2 $\frac{1}{2}$	5 $\frac{1}{2}$
4	2	4	10	6
4	10	4	17 $\frac{1}{2}$	6 $\frac{1}{2}$
4	17 $\frac{1}{2}$	5	5	7
5	5	5	12 $\frac{1}{2}$	7 $\frac{1}{2}$
5	12 $\frac{1}{2}$	6	0	8
6	...	6	7	8 $\frac{1}{2}$
6	7	6	15	9
6	15	7	2	9 $\frac{1}{2}$
7	2 $\frac{1}{2}$	7	10	10
7	10	7	17 $\frac{1}{2}$	10 $\frac{1}{2}$
7	17 $\frac{1}{2}$	8	0	11

B.—TRAILERS ONLY.

...	...	2	5	3
2	5	2	12	3 $\frac{1}{2}$
2	12	3	0	4
3	0	3	7	4 $\frac{1}{2}$
3	7	3	15	5
3	15	4	0	5

TABLE VI.

WHEEL DIAMETER 3 FT. 3 INS.
Unit of reg. axle weight $7\frac{1}{2}$ cwt.

AXLE WEIGHT.				
A.—HEAVY MOTOR CARS.				
				Tyre width.
From		To		
Tons	Cwt.	Tons	Cwt.	Ins.
...	...	3	17	5
3	17	4	5½	5½
4	5½	4	13	6
4	13	5	0	6½
5	0	5	8	7
5	8	5	16½	7½
5	16½	6	4	8
6	4	6	11	8½
6	11	6	19	9
6	19	7	7	9½
7	7	7	15	10
7	15	8	0	10
...

B.—TRAILERS ONLY.

...	...	2	5	3
2	5	2	11	3
2	11	3	2	3 $\frac{1}{2}$
3	2	3	9	4
3	9	3	17	4 $\frac{1}{2}$
3	17	4	0	5

TABLE VII.

WHEEL DIAMETER 3 FT. 6 INS.
Unit of reg. axle weight 8 cwt.

AXLE WEIGHT.				Tyre width.
A.—HEAVY MOTOR CARS.				
From		To		
Tons.	Cwt.	Tons.	Cwt.	Ins.
..	...	4	0	5
4	0	4	8	5½
4	8	4	16	6
4	16	5	4	6½
5	4	5	12	7
5	12	6	0	7½
6	0	6	8	8
6	8	6	16	8½
6	16	7	4	9
7	4	7	12	9½
7	12	8	0	10

B.—TRAILERS ONLY.

...	...	2	8	3
2	8	2	16	3½
2	16	3	4	4
3	4	3	12	4½
3	12	4	0	5

TABLE VIII.

WHEEL DIAMETER 3 FT. 9 INS.
Unit of reg. axle weight $8\frac{1}{2}$ cwt.

AXLE WEIGHT.				
A.—HEAVY MOTOR CARS.				Tyre width.
From		To		
Tons.	Cwt.	Tons.	Cwt.	Ins.
...	...	4	2 $\frac{1}{2}$	5
4	2 $\frac{1}{2}$	4	10	5 $\frac{1}{2}$
4	10	4	19	6
4	19	5	7 $\frac{1}{2}$	6 $\frac{1}{2}$
5	7 $\frac{1}{2}$	5	15	7
5	15	6	3 $\frac{1}{2}$	7 $\frac{1}{2}$
6	3 $\frac{1}{2}$	6	12	8
6	12	7	0 $\frac{1}{2}$	8 $\frac{1}{2}$
7	0 $\frac{1}{2}$	7	8	9
7	8	7	16 $\frac{1}{2}$	9 $\frac{1}{2}$
7	16 $\frac{1}{2}$	8	0	10

B.—TRAILERS ONLY.

...	...	2	9 $\frac{1}{2}$	3
2	9 $\frac{1}{2}$	2	17 $\frac{1}{2}$	3 $\frac{1}{2}$
2	17 $\frac{1}{2}$	3	6	4
3	6	3	14 $\frac{1}{2}$	4 $\frac{1}{2}$
3	14 $\frac{1}{2}$	4	0	5

TABLE IX.

WHEEL DIAMETER 4 FT.
Unit or reg. axle weight 8½ cwt.

AXLE WEIGHT.				Tyre width.	AXLE WEIGHT.				Tyre width.
A.—HEAVY MOTOR CARS.					A.—HEAVY MOTOR CARS.				
From		To			From		To		
Tons.	Cwt.	Tons.	Cwt.	Ins.	Tons.	Cwt.	Tons.	Cwt.	Ins.
...	...	4	5	5	...	...	4	7½	5
4	5	4	13½	5½	4	7½	4	16½	5½
4	13½	5	2	6	4	16½	5	5	6
5	2	5	10½	6½	5	5	5	13½	6½
5	10½	5	19	7	5	13½	5	2½	7
5	19	6	7½	7½	6	2½	6	11½	7½
6	7½	6	16	8	6	11½	7	0	8
6	16	7	4½	8½	7	0	7	8½	8½
7	4½	7	13	9	7	8½	7	17½	9
7	13	8	0	9½	7	17½	8	0	9½
B.—TRAILERS ONLY.					B.—TRAILERS ONLY.				
...	...	2	11	3	...	...	2	12½	3
2	11	2	19½	3½	2	12½	3	1½	3½
2	19½	3	8	4	3	1½	3	10	4
3	8	3	16½	4½	3	10	3	18½	4½
3	16½	4	0	5	3	18½	4	0	5

TABLE XI.

WHEEL DIAMETER 4 FT. 6 INS.
Unit reg. axle weight 9 cwt.

AXLE WEIGHT.				Tyre width.	AXLE WEIGHT.				Tyre width.
A.—HEAVY MOTOR CARS.					A.—HEAVY MOTOR CARS.				
From		To			From		To		
Ton.	Cwt.	Tons.	Cwt.	Ins.	Tons.	Cwt.	Tons.	Cwt.	Ins.
...	...	4	10	5	...	...	4	12½	5
4	10	4	19	5½	4	12½	5	1½	5½
4	19	5	8	6	5	1½	5	11	6
5	8	5	17	6½	5	11	6	0½	6½
5	17	6	6	7	6	0½	6	9½	7
6	6	6	15	7½	6	9½	8	18½	7½
6	15	7	4	8	6	18½	7	8	8
7	4	7	13	8½	7	8	7	17½	8½
7	13	8	0	9	7	17½	8	0	9
B.—TRAILERS ONLY.					B.—TRAILERS ONLY.				
...	...	2	14	3	...	...	2	15½	3
2	14	3	3	3½	2	15½	3	4½	3½
3	3	3	12	4	3	4½	3	14	4
3	12	4	0	4½	3	14	4	0	4½

TABLE XII.

WHEEL DIAMETER 4 FT. 9 INS.
Unit of reg. axle weight 9½ cwt.

TABLE XIII.

WHEEL DIAMETER 5 FT.

Unit of reg. axle weight $9\frac{1}{2}$ cwt.

AXLE WEIGHT.				Tyre width.	AXLE WEIGHT.				Tyre width.
A.—HEAVY MOTOR CARS.					A.—HEAVY MOTOR CARS.				
From		To			From		To		
Tons.	Cwt.	Tons.	Cwt.	Ins.	Tons.	Cwt.	Tons.	Cwt.	Ins.
...	...	4	15	5	...	...	4	17½	5
4	15	5	4½	5½	4	17½	5	7¼	5½
5	4½	5	14	6	5	7½	5	17	6
5	14	6	3½	6½	5	17	6	6¾	6½
6	3½	6	13	7	6	6¾	6	16½	7
6	13	7	2½	7½	6	16½	7	6¼	7½
7	2½	7	12	8	7	6¼	7	16	8
7	12	8	0	8½	7	16	8	0	8½
B.—TRAILERS ONLY.					B.—TRAILERS ONLY.				
...	...	2	17	3	...	...	2	18½	3
2	17	3	0½	3½	2	18½	3	8¼	3½
3	0½	3	16	4	3	8¼	3	18	4
3	16	4	0	4½	3	18	4	0	4½

TABLE XV.

WHEEL DIAMETER 5 FT. 6 INS.

Unit of reg. axle weight 10 cwt.

AXLE WEIGHT.				
A.—HEAVY MOTOR CARS.				Tyre width.
From		To		
Tons.	Cwt.	Tons.	Cwt.	Ins.
...	...	5	0	5
5	0	5	10	5½
5	10	6	0	6
6	0	6	10	6½
6	10	7	0	7
7	0	7	10	7½
7	10	8	0	8
B.—TRAILERS ONLY.				
...	...	3	0	3
3	0	3	10	3½
	10	4	0	4

Quetta, the 28th March 1918.

No. 1187-R.—In exercise of the powers conferred on him by section 1, sub-section 2, of the Indian Motor Vehicles Act, 1914 (VIII of 1914), the Chief Commissioner is pleased to extend Part III thereof to the whole of British Baluchistan.

By order,
G. B. WALKER,
Secretary.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 28th March 1918.

No 1202-R.—Bhai Kabul Singh, Superintendent of the Revenue Commissioner's office, who was appointed to officiate as an Extra Assistant Commissioner of the 5th grade and Registrar of the office of the Hon'ble the Agent to the Governor-General, in Notification No. 3694-R., dated the 27th December 1917, is appointed to officiate in the 4th grade with effect from the 16th February 1918.

No. 1209-R.—S. Mubammad Yusuf Khan, a Tahsildar of the 1st grade, was reverted from foreign service in connection with the management of the estate of the minor Dombki Sardar at Lehri and was appointed to officiate as an Extra Assistant Commissioner of the 6th grade and posted as Extra Assistant Commissioner, Sibi, from the 13th February 1918 to 4th March 1918, both days inclusive.

By order,
G. B. WALKER, Captain,
First Assistant

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 28th March 1918.

No 468.—The services of Reverend F. R. Gillespy, Assistant Chaplain, Quetta, are placed at the disposal of the Government of India, Army Department, for Field Service with effect from the afternoon of 21st March 1918.

By order,
R. M. MACGREGOR,
Second Assistant.

This office
No. 43,
2nd
1918.

No. 470.—In addition to the half-yearly examination in the Pashtu language by the Higher Standard to be held * at Quetta on the 8th and 9th April 1918, a special examination in that language by the Higher Standard will be held at Fort Sandeman on the same dates.

By order,
G. B. WALKER, Captain,
First Assistant.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.

NOTIFICATION.

Simla, the 26th March 1918.

No. 2.—The services of 2nd grade Civil Assistant Surgeon Kshetra Gopal Mukherji of the Bengal Provincial Establishment are placed at the disposal of the Chief Commissioner, Andamans and Nicobar Islands and Superintendent of Port Blair, with effect from the 8th March 1918.

R. A. NEEDHAM, Major I.M.S.,
Assistant Director General, Indian Medical Service.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Abstract of the accounts of the Department of Issue of Paper Currency on the 31st March 1918.
Calcutta, the 4th April 1918.

TOTAL AMOUNT OF NOTES IN CIRCULATION.				RESERVE.										SECURITIES (PURCHASE PRICE).		TOTAL.	REMARKS.		
				COIN AND BULLION.				In His Majesty's India, England and Dominions.						In Transit between India, England and H. M.'s Dominions.				Held in India.	Held in England.
In Reserve Treasuries.	Elsewhere.	TOTAL.		Silver Coin.	Gold Coin and Bullion.	Silver Bullion under exchange.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	In His Majesty's India, England and Dominions.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16				
1,39,07,000	28,98,20,689	30,37,27,689	2,01,15,284	8,02,15,369	16,76,185	67,50,000	R	R	R	R	R	R	R	R	R				
...	3,08,86,465	3,08,86,465	76,98,151	1,91,78,153	...	...	...	...	...	...	...	...	...	...	...
...	8,41,69,363	8,41,69,363	1,32,59,241	1,10,37,668	...	...	...	...	...	...	...	...	...	...	...
47,01,020	31,59,67,362	35,06,68,389	3,27,34,698	15,30,54,673	29,13,983	...	...	...	...	...	...	...	...	...	...
...	4,49,44,240	4,49,44,240	60,13,295	26,50,740	...	...	...	...	...	...	...	...	...	...	...
14,88,220	11,21,28,198	11,36,16,713	1,02,09,146	50,08,560	...	...	...	...	...	...	...	...	...	...	...
...	7,07,64,741	7,07,64,741	97,48,795	48,59,983	...	...	...	...	...	...	...	...	...	...	...
2,61,56,240	97,77,81,839	99,79,37,599	10,45,77,470	27,00,04,348	38,90,149	67,50,000	...	...	...	...	...	...	...	...	...
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue				Nil												21,73,000			
TOTAL CIRCULATION H				99,79,37,599												99,79,37,599			
Deduct—Amount due on T. Ts. drawn by one Circle on another						
TOTAL CIRCULATION H				99,79,37,599												99,79,37,599			

There was no transfer between the Paper Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 31st March 1918.
There was no gold in the Indian branch of the Gold Standard Reserve on the 31st March 1918.

M. M. S. GUBBAY,
Controller of Currency.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 2nd April 1918.

LIABILITIES.			ASSETS.		
	Rs.	A. P.		Rs.	A. P.
Capital paid up	2,00,00,000	0 0	Government Securities	6,38,49,232	0 0
Reserve Fund	2,21,50,000	0 0	Other authorized Investments	1,32,18,570	0 0
Transfer to Special Reserve Fund for Depreciation of Investments, <i>see below</i>	67,50,000	0 0	Loans on Government and other authorized Securities	7,60,43,411	8 3
	1,54,00,000	0 0	Accounts of Credit on Government and other authorized Securities	4,14,22,551	7 6
Reserve for Depreciation of Investments	67,50,000	0 0	Bills discounted and purchased	3,89,01,012	12 10
Public Deposits at Head Office	3,04,47,854	9 0	Balances with other Banks	42,65,714	8 3
Public Deposits at Branches	1,17,63,180	1 2	Bullion	.....
Other Deposits at Head Office and Branches	24,75,19,947	10 2	Dead Stock	28,74,617	15 9
Bank Post Bills, etc.	15,96,843	9 9	Stamps	13,211	3 6
Sundries	2,79,940	14 10	Sundries	5,87,201	4 0
	33,37,57,866	12 11	Cash and Currency Notes at Head Office*	4,61,33,473	6 3
			Cash and Currency Notes at Branches†	4,61,48,890	10 7
				33,37,57,866	12 11

* Includes Govs. & $\frac{1}{2}$ Govs., value Rs. 3,77,767 8 0

† Do. do. do. „ 5,73,907 8 0

Rs. 951,675 0 0

BANK OF BENGAL; }
Calcutta 4th April 1918.

H. FISHER,
Chief Accountant.
Rate for Demand Loans 6 per cent.
Percentage 31·74.

By order of the Directors,
N. H. MATHESON,
Offg. Secretary & Treasurer.

BANK OF BENGAL.**NOTICE.**

Calcutta, the 3rd April 1918. -

The Directors have made the following change in the Bank's European Establishment :—

Mr. B. Darling to be Agent at Patna Branch, as from 29th March 1918, *vice* Mr. J. R. G. Allen appointed Chief Cashier at Head Office.

By order of the Directors,
N. H. MATHESON,
Offg. Secretary & Treasurer,

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Sub-Surveyors
5. Tracers.
6. Men trained in—
 - (a) Photo-Mechanical and Lithographic Work.
 - (b) Workshops (both Electrical and Mechanical sides).

W. G. WOOD.

Principal, Thomason College, Roorkee.

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

Open on { Week-days and Saturdays, from 10 A.M. to 7 P.M.
 { Sundays and Holidays, from 2 P.M. to 5 P.M.

The Imperial Library is also a Lending Library. It is free to all except children. There is no subscription to pay.

NORTH WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 28th March 1918.

No. 3.—The undermentioned Assistant Engineers passed the Professional Examination prescribed in the State Railway Construction Code, paragraphs 639 to 641, on the 5th February 1918:—

Mr. Amar Nath Sud.
 „ Divakar Dutt.
 „ Milkhi Ram Dhand.

R. R. GALES,

Agent, North-Western Railway.

RAJPUTANA ADMINISTRATION, PUBLIC WORKS DEPARTMENT.

NOTIFICATION.

Mount Abu, the 29th March 1918.

LOCAL ADMINISTRATION'S ORDERS.

No. 239-S.—Mr. C. E. Hall, Superintending Engineer and Secretary, Public Works Department, Rajputana, is granted three months' privilege leave combined with three months' furlough on medical certificate from the 15th April 1918, under Articles 238, 260 and 308(a) of the Civil Service Regulations.

C. E. HALL,

Secretary to the A. G. G. in the P. W. D., Rajputana.

TREASURE TROVE.**NOTICE.**

It is hereby notified, under section 5 of the Indian Treasure Trove Act, VI of 1878, that on or about 10th September 1917, treasure consisting of the undermentioned articles valued at about Rs. 35 was found hidden in the ground, in S. No. 109-8 of Melkovalanadu village, Chiyvar Taluk, North Arcot District, by one V. Santha Goundan of Singampondi hamlet of Velleripat village of the same taluk while ploughing the land for cultivation.

All persons claiming the said treasure or any part thereof, are hereby required to appear personally or by agent, before the Collector of North Arcot, at his office at Vellore on the 26th August 1918, in order to the matter being enquired into and determined in accordance with the provisions of the _____, Act.

Description of property.	Value.
2 Stone images. (Sreenivasa Perumal and Amman idols)	Rs. 35

NORTH ARCOT COLLECTOR'S OFFICE,
Vellore, the 31st March 1918.

Illegible,
for Collector.

IN THE CHIEF COURT OF LOWER BURMA.**Insolvency Jurisdiction.****CASE No. 53 OF 1918.**

Rangoon, the 18th March 1918.

In the matter of K. C. Mohamed Esoof, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by K. C. Mohamed Esoof, Salesman of No. 60, 123rd Street, Rangoon, on the 18th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said K. C. Mohamed Esoof.

CASE No. 54 OF 1918.

Rangoon, the 19th March 1918.

In the matter of Mohamed Hajee Moosa Lodia, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Mohamed Hajee Moosa Lodia, Merchant, residing at No. 5, Mogul Street, Rangoon, on the 18th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Mohamed Hajee Moosa Lodia.

CASE No. 56 OF 1918.

Rangoon, the 20th March 1918.

In the matter of James Steele, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by James Steele, Examiner, No. 18, Stockade Road, Rangoon, on the 20th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said James Steele.

CASE No. 57 OF 1918.

Rangoon, the 20th March 1918.

In the matter of Jenu Subramoney, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Jenu Subramoney Dhoby, No. 67, 19th Street, Rangoon, on the 20th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Jenu Subramoney.

CASE No. 58 of 1918.

Rangoon, the 22nd March 1918.

In the matter of Joseph Roberts, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Joseph Roberts, No. B-61, Lower Kemmendine Road, Kemmendine, Rangoon, on the 21st day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Joseph Roberts.

CASE No. 59 of 1918.

Rangoon, the 22nd March 1918.

In the matter of A. Ba Ba, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by A. Ba Ba, of No. 68, Montgomery Street, Rangoon, on the 22nd day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said A. Ba Ba.

CASE No. 60 of 1918.

Rangoon, the 22nd March 1918.

In the matter of Maung Nyun, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Maung Nyun, of No. 30, Commissioner Road, Rangoon, on the 20th day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma, on the 22nd day of March 1918, against the said Maung Nyun.

CASE No. 236 of 1917.

Rangoon, the 21st March 1918.

In the matter of Peer Mahomed Khan, Trader of No. 20, 42nd Street, Rangoon.

Notice is hereby given that the order of this Court adjudging the said Peer Mahomed Khan, an Insolvent, pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 19th day of March 1918.

CASE No. 239 of 1917.

Rangoon, the 21st March 1918.

In the matter of S. R. Singaram Pillay, No. 26, 40th Street, Rangoon.

Notice is hereby given that the order of this Court, adjudging the said S. R. Singaram Pillay, an Insolvent, pursuant to the provisions of the Presidency-Towns Insolvency Act, 1909, was annulled by an order made on the 20th day of March 1918.

CASE No. 61 of 1918.

Rangoon, the 25th March 1918.

In the matter of Kalika Kahar, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Kalika Kahar, son of Beehari, Durwan, residing at Messrs. Finlay Fleming & Co., Merchant Street, Rangoon, on the 22nd day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Kalika Kahar.

MAUNG GYEE,

Offg. Registrar.

**IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM
IN BENGAL.
In Insolvency.**

Notice of Adjudication Order.

No. 40 of 1918.

Dated the 3rd April 1918.

Re Joynarain and Balmukund, both residing at No. 43, Cotton Street, in the town of Calcutta, and formerly carrying on business as Jute dealers at Forbesgunge in the District of Purnea under the name, style and firm of Joharmull Juggernath, at present of no occupation.

Ex parte the debtor. H. C. Bonnerjee—Attorney for the Insolvent.

On the 19th day of March 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction, adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 41 of 1918.

Dated the 3rd April 1918.

Re Emerald Cabral, residing at No. 8-A, Munshi Uliullah Lane, in the town of Calcutta, by occupation an Assistant in the firm of Messrs. Hall & Anderson.

Ex parte the debtor. Morgan & Co.—Attorneys for the Insolvent.

On the 20th day of March 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 42 of 1918.

Dated the 3rd April 1918.

Re Albert Charles Henry Cabral, residing at No. 8-A, Munshi Uliullah Lane, in the town of Calcutta, by occupation a Guard in the service of the Eastern Bengal Railway.

Ex parte the debtor. Morgan & Co., Attorneys for the Insolvent.

On the 21st day of March 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction, adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 43 of 1918.

Dated the 3rd April 1918.

Re Augustine Gabriel Rigley, residing at No. 15, Roberts Street, in the town of Calcutta, a Senior Reader in the Bengal Secretariat Press.

Ex parte the debtor. Debtor—In person.

On the 22nd day of March 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 44 of 1918.

Dated the 3rd April 1918.

Re Mohon Lall Khanna, usually residing at No. 21, Mullick Street, in the town of Calcutta, a Gomastha of the firm of Rattan Chand Kissen Chand, who carry on business at No. 55, Cross Street, in the town of Calcutta, lately residing at No. 21, Mullick Street, aforesaid, and lately carrying on business at No. 150, Harrison Road, in Calcutta, aforesaid, under the name and style of Mohan Lall Khanna, and at present a prisoner in the Civil side of the Benares Jail.

Ex parte the debtor. Khailan & Co., Attorneys for the Insolvent.

On the 22nd day of March 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 45 of 1918.

Dated the 3rd April 1918.

Re Natobar Nundy, residing at No. 26, Ananda Khan's Lane, Beniatolla, in the town of Calcutta, working as a Gomastha in Salt Gola, Salkia.

Ex parte the debtor. Debtor—In person.

On the 23rd day of March 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 46 of 1918.

Dated the 3rd April 1918.

Re Munnoo Lall Bania, residing at No. 356, Upper Chitpore Road, in the town of Calcutta, and lately carrying on business as a sweetmeat shop-keeper there, at present without any occupation.

Ex parte the Debtor. Debtor—In person.

On the 23rd day of March 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

Summary Case.

No. 103 of 1917.

Dated the 4th April 1918.

Re Ranendra Nath Bose.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 7th day of May 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

G. McD. FALKNER,

Official Assignee of Calcutta.

REPORT OF DESERTION.

Report of a Deserter or Absentee without leave from the Royal Engineers, Inland Water Transport, Coloured Labour Section, dated at Bangalore, this 17th day of March 1918.

Number, Rank and Name—199777, Pioneer James.

Age—34 years (about).

Height—5 feet 8 inches (about).

Colour of—Complexion, negro; hair, negro; eyes, negro.

Trade—Stoker.

Date of enlistment—2nd October 1918.

Place of enlistment—Sandwich, Kent, England.

Parish and county in which born—Jamaica, West Indies.

Date of Desertion or absence—23rd February 1918.

Place of Desertion or absence—Bangalore.

Marks—Erect carriage. Walks with very slight gait.

Understood to have served in West Indian Regiment through South African War.

W. ROBSON, Major, R.E. (T.F.),

Commanding Royal Engineer, Reserve Company (India).

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATIONS.

Simla, the 2nd April 1918.

No. 17-G.—Mr. Santosh Kumar Banerjee, B.A., officiating Deputy Examiner, 2nd grade, in the office of the Controller of Military Accounts, 3rd (Lahore) Division, reverts to his own grade, with effect from the 13th March 1918.

No. 18-G.—Mr. Provakhar Chatterjee, officiating Deputy Examiner, 2nd grade, in the office of the Controller of Military Accounts, 2nd (Rawalpindi) Division, reverts to his own grade, with effect from the 18th March 1918, and is re-appointed to officiate as a Deputy Examiner, 2nd grade, in the same office, with effect from the 25th March 1918.

B. W. MARLOW, Colonel,

Military Accountant-General.

POSTS AND TELEGRAPHS. (TELEGRAPH TRAFFIC.)

NOTIFICATIONS.

Calcutta, the 28th March 1918.

No. 1793-T.—Reports of opening and closing of offices received during the period 20th March to 27th March 1918 :—

Name of office.	Where situated.	Date.	REMARKS.
<i>Government Telegraph Offices.</i>			
Allahabad Kumbh Fair . . .	United Provinces . . .	28th February 1918 . . .	Closed.
Calcutta Exchange . . .	Bengal . . .	10th March 1918 . . .	"
<i>Railway Telegraph Offices.</i>			
Chakdighi . . .	Bengal Provincial Railway . . .	1st March 1918 . . .	Opened.
Jamulpurganj . . .	Ditto . . .	Ditto . . .	

The 3rd April 1918.

No. 1903-T.—Reports of opening and closing of offices received during the period 27th March to 3rd April 1918.

Name of office.	Where situated.	Date.	REMARKS.
<i>Government Telegraph Offices.</i>			
Barkhan . . .	Baluchistan . . .	30th March 1918 . . .	Closed.
Dera Ghazi Khan Camp . . .	Punjab . . .	17th " " . . .	Opened.
Kohlu . . .	Baluchistan . . .	3rd " " . . .	Closed.

The following alteration in the name of a Government Telegraph Office is notified :—

“ Quetta Post ” instead of “ Quetta Civil Linea.”

M. A. THOMPSON,

Deputy Director-General of Telegraph Traffic.

POSTS AND TELEGRAPHS. (POST OFFICE.)

NOTIFICATIONS.

Calcutta, the 2nd April 1918.

No. 1140-Ap.—Mr. Pramatha Nath Basu, Superintendent of post offices, 1st grade, is granted an extension of privilege leave for eighteen days with effect from the 20th March 1918.

No. 1145-Ap.—Mr. Jiwan Nath Dar, Superintendent, Railway Mail Service, 4th grade, is granted a further extension of leave on medical certificate for 12 days with effect from the 5th December 1917.

G. R. CLARKE,

Offg. Director-General of Posts and Telegraphs.

OFFICE OF CONTROLLER OF MILITARY SUPPLY ACCOUNTS, ACCOUNTS SECTION.

List of Government promissory notes and other securities remaining in deposit with the Controller of Military Supply Accounts, Calcutta, on 31st December 1917, on account of security deposits of Contractors, etc.

No.	Designation of officer from whom received and to whom interest is sent.	AMOUNT OF INVESTMENT.							TOTAL.
		3½ per cent. 1842-43.	3½ per cent. 1854-55.	3½ per cent. 1865.	3½ per cent. 1879.	3½ per cent. 1900-01.	3 per cent. 1896-97.	4 per cent. 1916-17.	
	<i>G. P. Notes on which interest is drawn.</i>								
	Commndt. I C. R. T. D., Bangalore	500	...	...	...	...	...	...	500
	Medical Store-Keeper to Govt., Lahore.	...	700	400	...	...	...	...	1,100
	Supdt., A. C. Factory, Shahjahanpur	...	5,000	...	...	...	...	...	5,000
	Supdt., A. C. Factory, Madras	...	100	...	...	400	1,000	...	1,500
	A. D. O. S., Ferozepore	...	1,000	1,000	...	...	...	...	2,000
	Director of Ordnance Factories, Calcutta.	...	3,500	...	...	...	...	10,000	13,500
	Supdt., Army Clothing Factory, Alipore.	...	...	5,100	...	500	1,300	...	6,900
	Supdt., Ammun. Factory, Dum Dum.	...	...	1,000	...	...	...	...	1,000
	Supdt., R. D., Saharanpur	...	...	500	...	...	...	...	500
	Medical Storekeeper to Government, Bombay.	...	...	500	...	...	...	...	500
	Ordnance Officer I-C., Agra Department.	...	...	500	...	...	...	...	500
	Assistant Director of Dairy Farm, Southern Circle, Poona.	...	...	1,000	...	...	...	...	1,000
	Supdt., G. and S. Factory, Coimbatore.	...	...	...	500	...	...	...	500
	Supdt., Hosur Remount Department.	...	...	...	...	1,200	...	...	1,200
	Medical Store-keeper to Government, Calcutta.	...	...	...	...	200	...	...	200
	Medical Store-keeper to Government, Madras.	...	...	...	...	...	4,950	...	4,950
	Superintendent, R. D. Ahmednagar.	...	...	...	...	...	700	...	700
	TOTAL	500	10,300	10,000	500	2,300	7,950	10,000	41,550

No.	Designation of officer from whom received and to whom interest is sent.	AMOUNT OF INVESTMENT.							TOTAL.
		3 per cent. 1896-97.	3½ per cent. 1865.	3½ per cent. 1900-01.	4 per cent. loan 1916-17.	5½ per cent. 1920.	5½ per cent. 1922.	Bank deposit receipt.	
	<i>G. P. Notes received but not yet converted into Stock.</i>								
	The Director of Ordnance Factories, Calcutta.	10,000	...	...	...	...	...	...	10,000
	The Commandant, Remount Training Depot, Sebare.	...	...	...	...	500	...	...	500
	Total	10,000	...	...	...	500	...	...	10,500

List of Government promissory notes, etc.—*contd.*

No.	Designation of officer from whom received and to whom interest is sent.	AMOUNT OF INVESTMENT.							Bank deposit receipts.	TOTAL.
		3 per cent 1896-97.	3½ per cent. 1865	3½ per cent. 1900-01.	4 per cent. loans 1916-17.	5½ per cent. 1920.	5½ per cent. 1922.			
	<i>For Safe Custody.</i>									
	Medical Store-keeper to Government, Calcutta.	600	200	600	500	...	...	...	...	1,900
	Superintendent, Army Clothing Factory, Madras.	500	1,000	...	...	...	...	...	...	1,500
	Superintendent, Army Clothing Factory, Bombay.	1,000	...	...	...	...	...	...	...	1,000
	Superintendent, Army Clothing Factory, Alipore.	100	...	9,700	...	...	...	...	...	9,800
	Superintendent, Remount Depot, Saigodha.	...	...	...	...	...	1,500	...	1,500	1,500
	Superintendent, Harness and Saddlery Factory, Cawnpore.	...	...	...	...	10,000	...	...	...	10,000
	Total	2,200	1,200	10,300	500	10,000	1,500	...	...	25,700
	<i>Bank Deposit Receipts.</i>									
	Assistant Director of Ordnance Stores, Rawal-Pindi Arsenal.	...	...	...	...	...	...	...	2,000	2,000
	Superintendent, Army Clothing Factory, Shahjahanpur.	...	...	...	...	...	...	...	...	1,500
	Superintendent, Remount Depot, Mena.	...	...	...	...	...	...	...	1,500	1,500
	Manager, Government Military Dairy Farm, Lucknow.	...	...	...	...	...	...	...	1,000	1,000
	Superintendent, Hapur Remount Depot, Babugarh.	...	...	...	...	...	...	...	1,500	1,500
	Superintendent, Harness and Saddlery Factory, Cawnpore.	...	...	...	...	...	...	...	10,000	10,000
	TOTAL	...	...	...	...	...	...	...	17,500	17,500

F. W. BAGSHAWE, Lieut.-Colonel,
Senior Controller of Military Supply Accounts.

CALCUTTA.
Dated 4th April 1918. }

List of Government promissory notes remaining in deposit with the Controller of Marine Accounts, Calcutta, on the 31st December 1917, on account of security deposits of contractor etc.

No.	Name of person or firm in whose behalf held.	AMOUNT OF INVESTMENT.		TOTAL.
		3½ per cent 1854-55.	3½ per cent 1900-01.	
	<i>For safe custody</i>			
	Shridhar Shivaji Ram Contractor	300	...	300
	Messrs Andrew Yule and Co.	...	8,000	8,000
	TOTAL	300	8,000	8,300

CUTTA
4th April 1918. }

F. W. BAGSHAWE, Lieut.-Colonel,
Controller, Marine Accounts.

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FOREST BRANCH.

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- Accounts relating to the Sea-borne Trade and Navigation of British India for the Calendar Year 1917. Royal 8vo. Paper cover. As. 6 (1a.)
- Annual Statement of the Coasting Trade and Navigation of British India for the fiscal year ending 31st March 1918. Fifteenth issue. Rs. 3 (4a.)
- Annual Statement of the Sea-borne Trade of British India with the British Empire and Foreign Countries for the fiscal year ending 31st March 1917. Volume 1. Fifty-first issue. Foolscap. Paper cover. Rs. 4-12 (10a.)
- Census of Coal Consumption in India during 1916. Pica 6 (6p.)
- Cotton Map of India. As. 8. (Copies can be obtained from the Office of the Director of Statistics, India, No. 1, Council House Street, Calcutta.)
- Cotton Press Return, No. 8 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills, in India in the half-month ending 31st December 1917, together with progressive totals from 1st September 1917. Foolscap. Pica 6 (6p.)
- Cotton Pressing Factories and Cotton Spinning Mills in India, 1916-17. Foolscap. Limp. Rs. 1-10 (3a.)
- Forecasts of Crops—
- Final General Memorandum on the Cotton Crop of 1917-18. Pica 6 (6p.)
 - Final General Memorandum on the Groundnut Crop of the Season 1917-18. Pica 6 (6p.)
 - Final General Memorandum on the Jodge Crop of 1917-18. Pica 6 (6p.)
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 - First Forecast: Winter Oilseeds (Rape, Mustard and Linseed), 1917-18. Pica 6 (6p.)
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 - Supplementary Memorandum on the Wheat Crop of 1917-18 (for the period ending 18th February). Pica 6 (6p.)
 - Third Cotton Forecast, 1917-18. Pica 6 (6p.)
- Foreign Sea-borne Trade.—Return, with a prefatory note, showing the Imports and Exports of Merchandise (i.e. exclusive of Treasure and Government Stores) by Sea from and to the Principal Countries in the nine months, April to December 1917, as compared with the corresponding period of the previous year. Foolscap. Pica 6 (6p.)
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- Imports into Chief Ports during December 1917.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras ports by rail, river and sea during December 1917. Foolscap. Stitched. As. 1-6 (1a.)
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- Joint Stock Companies in British India and Mysore, 1916-18. Second issue. Foolscap. Limp. Rs. 2 (4a.)

Joint Stock Companies, January 1918.—Table L.—Abstract Statement of Companies incorporated in British India and the Mysore State and registered in the month of January 1918. Foolscap. Pica 6 (6p.)

Monthly Accounts relating to the Sea-borne Trade and Navigation of British India, January 1918. No. 18 of 1917-18. Royal 8vo. Paper cover. As. 8 (2s.)

Monthly Accounts relating to the Trade by Land of British India with Foreign Countries, July 1917. No. 4 of 1917-18. Royal 8vo. Paper cover. As. 8 (2s.)

Monthly Statistics of Cotton Spinning and Weaving in the Indian Mills, January 1918. No. 16 of 1917-18. Royal 8vo. Paper cover. As. 2 (1s.)

Report on the Production of Tea in India in the Calendar year 1916. Twenty-second issue. Foolscap. Limp. As. 8 (1s. 6p.)

Return showing the Imports into and Exports from Chief Ports of Wheat, Jute, Cotton and Rice for the week ending 9th March 1918. Pica 6 (6p.)

Statistics of British India, Vol. IV, Administrative, Judicial and Local Self-Government, 1915-16. Eighth issue. Foolscap. Limp. Rs. 1-4 (4s.)

Statistical Tables relating to Banks in India with a Map, Introductory Memorandum, and Banking Directory, 1917. Third issue. Foolscap. Limp. Rs. 1-12 (1s. 6p.)

Wheat Prices in India.—Return showing the Wholesale and Retail Prices of Wheat in India from the Second Half of July 1916 to the First Half of February 1918. Foolscap. Stitched. As. 1-8 (1s.)

Wholesale and Retail (Fortnightly) Prices.—Return showing the Wholesale and Retail Prices of Cereals, Pulses, Oilseeds, Sugar (Raw), Salt, etc., in India by Districts for the Fortnight ending 15th February 1918. Foolscap. As. 6 (1s.)

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Tariff Schedules, 1918. Foolscap. Paper cover. As. 6 (1s.)

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Thomason Civil Engineering College Manual, Section V, Examples of Estimating, originally compiled by the late Ensign Peter Keay, Head Master, Upper Subordinate Class, Thomason Civil Engineering College, Roorkee, 8th Edition, 1915; entirely revised by F. W. Hart, Instructor in Applied Science, Thomason Civil Engineering College. Rs. 2-8-0.

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**PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT
FROM 1ST OCTOBER 1917 TO 31ST MARCH 1918.**

- Annual Summary of the Monthly Weather Review, 1915.** Rs. 2 or 2s. 6d.
- Administration Report of the India Meteorological Department for the year 1916-17.** Rs. 4.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 6, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

LOST.

The allotment letter No. 226B of the 5 per cent. Indian War Loan 1929—1947 for Rs. 200 originally standing in the name of Bhut Nath Nandi, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above allotment letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the above mentioned security.

BHUTNATH NANDI, Merchant,
Rajbhallav Saha's Lane, Ramkrishnapur, Howrah.

LOST.

The Government Promissory Note No. 158970 of the 3½ per cent. loan of 1854-55 for Rs. 1,000 (one thousand) originally standing in the name of Babu Bepin Behary Sen and last endorsed to Adwaita Charan Bose by whom it was not again endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The Public is hereby cautioned against purchasing or otherwise dealing with the abovementioned security.

ADWAITA CHARAN BOSE,
Government Pleader and Vice-Chairman, Darbhanga District Board,
Lahorieman P. O. (Dist. Darbhanga.)

LAKHIMPUR, SIKHIM,
The 6th March 1918.

LOST.

The undermentioned Interest Warrants issued in my name Nos. 176765, and 310105 dated 21st January 1918 of the 3½ per cent. loan of 1854-55 and 1865 for Rs. 98-7 and Rs. 32-12 respectively. The payment of the Warrants have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and application for duplicates of the Warrants is about to be made to that Office.

Name of Proprietor—**PHOMODE NATH SINHA ROY**, Zamindar,
Haripal.

LOST.

The Temporary Scrip for Bearer Bonds No. 137 of the 5 per cent. loan of 1899-47 for Rs. 4,000 originally issued in the name of M. C. Tweedie, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Temporary Scrip for Bearer Bonds and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—**M. C. TWEEDIE.**

Residence—Deputy Inspector General of Police, Agra.

LOST.

The Government Promissory Note No. 176619 of the 3½ per cent. loan of 1854-55 for Rs. 200 originally standing in the name of the Bengal and North-Western Railway Company, Limited, and last endorsed to Basant Ram, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of the duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of Advertiser—**BASANT RAM**, Contractor,
Wachowali Bazar, Lahore.

STOLEN.

36 Government of India Rs. 100 Currency Notes Nos. ^{M.B.}₈₀ 77918 to 77953 with some cash were drawn by a forged cheque from Central Treasury, Lashkar, on 29th January 1918. The Public are warned against receiving these and to communicate with Central Treasury Officer, Lashkar, Gwalior, if any of these notes are traced.

K. M. PHATAK,
Accountant General, Gwalior Government.

MORARJI G. SWANIK.



SUPPLEMENT TO
The Gazette of India.

No. 1. } CALCUTTA, SATURDAY, APRIL 6, 1918.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of Rupees five per annum if delivered in Calcutta, or Rupees eight if sent by post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

COTTON PRESS RETURN.

No. 9 of 1917-18.

PREFATORY NOTE.

THE COTTON SEASON 1917-18.

The yield of the cotton crop of 1917-18 is estimated at 4,035,000* bales on an area of 24,781,000 acres, as compared with 4,489,000 * bales on an area of 21,745,000 acres, the revised final figures of last year. There is a decrease of 10 per cent in outturn. It will be seen from the appended tables that cotton is coming in much slower than last year. There were 586,000 bales of cotton pressed in the pressing factories, and 184,000 bales received in the spinning mills, from 1st September to 15th January, 1918, as against 876,000 bales and 207,000 bales, respectively, during the corresponding period of last year, or a decrease of 33 and 11 per cent, respectively. The figures for the Native States of Hyderabad, Central India, Rajputana, and Mysore are, as will be seen from the footnotes to the tables, incomplete and have been excluded from this comparison.

* publication of the final general memorandum on 16th February, 1918.

I.—Cotton Press Return for India in the half-month ending 15th January, 1918
(Season 1917-18, i.e., from 1st September, 1917, to 31st August, 1918.)

Province or State	Total estimated outturn of cotton crop (bales of 400 lbs each) (a)	Percentage to total for India	Total number of presses in the Province or State	Number of presses for which returns have been received for the half- month	Quantity of cotton pressed in the half-month (bales of 400 lbs each)	TOTAL QUANTITY PREPRESSED FROM 1st SEPTEMBER 1917 TO 15th JANUARY 1918 (BALES OF 400 lbs EACH)	
						Current year	Pre- vious year
1	2	3	4	5	6	7	8
Bombay (including Native States) and Baroda . . .	1,571,000	38.9	196	28	30,252	119,461	116
Central Provinces and Berar (including Native States) . . .	591,000	14.6	168	85	28,769	218,561	294
Madras	569,000	14.1	50	39	(b) 2,247	50,223	(f) 56
Punjab (including Native States)	271,000	6.7	92	12	6,747	27,368	116
United Provinces	198,000	4.9	85	32	6,462	115,474	220
Sind	67,000	1.7	15	4	9,864	19,578	26
Burma	54,000	1.3	(g) 19	4	4,330	29,360	25
Bihar and Orissa	17,000	0.4	...	...	...	...	...
Bengal	19,000	0.5	3	2	563	689	...
Assam	12,000	0.3	...	...	...	...	...
North-West Frontier Province	10,000	0.3	1	1	331	3,162	2
Ajmer-Merwara	14,000	0.4	8	1	233	2,269	13
Delhi . . . . .	...	...	1	...	...	...	...
TOTAL BRITISH PROVINCES (c)	3,393,000	84.1	638	208	89,798	586,145	876
Hyderabad	450,000	11.2	44	(e)	(e)	...	...
Central India	116,000	2.9	35	(e)	(e)	...	...
Rajputana	54,000	1.3	10	(e)	(e)	1,727	15
Mysore	22,000	0.5	3	(e)	(e)	...	3
TOTAL NATIVE STATES (d)	642,000	15.9	92	...	...	1,727	19
GRAND TOTAL	4,035,000	100	730	208	89,798	587,872	895

(a) The figures in column 2 are the final estimates for 1917-18.

(b) Figures for the weeks ending 5th and 12th January, 1918. In Madras the cotton pressing season commences in February, and figures therefore relate to the crop of the preceding season.

(c) Including Native States situated within provincial boundaries.

(d) Excluding States situated within provincial boundaries.

(e) Returns not received from the Bombay Chamber of Commerce.

(f) Revised figure.

(g) Of this number 11 presses worked during the half-month.

-Return of Cotton received in the Mills in India in the half-month ending 15th January, 1918.
(Season 1917-18, i.e., from 1st September, 1917, to 15th August, 1918.)

Province or State	Total number of mills in the Province or State	Number of mills for which returns have been received for the half-month	Quantity of cotton received in the half-month (bales of 400 lbs each)	TOTAL QUANTITY RECEIVED FROM 1ST SEPTEMBER TO 15TH JANUARY, 1918 (BALES OF 400 LBS EACH)	
				Curr. year	Previous year
1	2	3	4	5	6
Bombay (including Native States) and Baroda	178	38	13,802	104,546	92,316
Central Provinces and Berar (including Native States)	10	6	2,205	26,127	24,424
Madrass	11	10	(a) 433	7,689	(f) 1,805
Northern Provinces	3	2	103	4,256	3,578
United Provinces	15	3	119	9,542	18,296
Assam	1	(b)	(b)	(b)	(b)
Coastal	10	9	3,215	26,138	28,643
North-West Frontier Province	2	2	676	4,155	30,079
Siwalik	2	1	101	1,291	7,794
TOTAL BRITISH PROVINCES (c)	232	73	20,660	184,044	206,933
Hyderabad	3	1	141	1,692	2,152
Central India	5	3	1,864	8,281	11,001
Other	2	(e)	(e)	...	989
TOTAL NATIVE STATES (d)	10	4	2,005	9,973	14,092
GRAND TOTAL	242	77	22,665	194,017	221,025

Note.—This statement shows the quantity of unpressed cotton received in the mills, the quantity of pressed cotton coming through the presses not being taken into account, as this is included in statement I.

a) Figures for the weeks ending 5th and 12th January, 1918.

[See footnote (b) on preceding page.]

b) No returns received.

c) Including Native States situated within provincial boundaries.

(d) Excluding States situated within provincial boundaries.

(e) Returns not received from the Bombay Chamber of Commerce

(f) Revised figure.

Total quantity of cotton pressed in the Pressing Factories and of unpressed cotton received in the Spinning Mills, from 1st September to 15th January, 1918, in British Provinces (including Native States within provincial boundaries).

Province	Total estimated output of cotton crop (bales of 400 lbs each)	Quantity of cotton pressed up to 15th January, 1918 (bales of 400 lbs each)	Quantity of unpressed cotton received in spinning mills up to 15th January, 1918 (bales of 400 lbs each)	Total of columns 2 and 3 (bales of 400 lbs each)	Percentage ratio of col. 3 to col. 2
Bombay (including Native States) and Baroda	1,571,000	119,461	104,546	224,007	14.3
Central Provinces and Berar (including Native States)	591,000	218,561	26,127	244,688	41.4
Madrass (including Native States)	569,000	50,338	7,689	57,912	10.2
North-West Frontier Province	281,000	30,330	5,517	36,077	12.8
United Provinces	198,000	115,474	9,842	125,316	63.3
	67,000	19,578		19,578	29.2
	54,000	29,360		29,360	54.4
Coastal and Orissa	48,000	689	26,138	26,827	56.9
North-West Frontier	14,000	2,369	4,155	6,424	45.9
TOTAL	3,893,000	586,145	184,044	770,189	22.7

Note.—This table contains the totals of tables I and II, excluding Hyderabad, Central India, Rajputana, and Mysore.

* See footnote (a) to statement I.

DEPARTMENT OF STATISTICS, INDIA,

April 4, 1918.

G. FINDLAY SHIRRAS,

Director of Statistics,



The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA; THURSDAY, APRIL 11, 1918.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATION.

Simla, the 11th April, 1918.

No. 983-I. C.—His Excellency the Viceroy and Governor-General is pleased to confer the following titles, as a personal distinction, upon the Indian gentlemen mentioned below in recognition of their good work in connection with recruitment for the Indian Army during the war:—

Khan Bahadur.

Khan Sahib Qazi Fazl Elahi. Awam, of Sikandarpar, in the North-West Frontier Province.

Khan Sahib Muhammad Yusuf Khan, of Dheri Zardad, in the North-West Frontier Province.

Khan Sahib.

Alam Khan, of Lahore (Peshawar District), in the North-West Frontier Province.

Khan Abdulla Khan, of Mardan, in the North-West Frontier Province.

Mian Firoz Shah, Kaka Khel, of Nowshera, in the North-West Frontier Province.

A. H. GRANT,

Foreign Secretary to the Government of India.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 15. } **SIMLA, SATURDAY, APRIL 13, 1918.**

Separate pricing is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

Simla, the 12th April, 1918.

No. 2245-M.—His Excellency the Viceroy and Governor-General of India will arrive at Simla by Rail motor on the afternoon of Sunday, the 11th April 1918. His Excellency's arrival will be private.

The party accompanying the Viceroy will be—

The Right Hon'ble E. S. Montagu, P. C., M. P., His Majesty's Secretary of State for India.	A. R. L. Parsons, Esq., Additional Private Secretary to the Secretary of State for India.
The Hon'ble Sir G. Lowndes, K.C.S.I., K.C.	G. E. Franey, Esq.
The Earl of Donoughmore.	J. L. Maffey, Esq., C.I.E., I.C.S., Private Secretary to the Viceroy.
Sir F. W. Duke, K.C.S.I., K.C.I.E.	Lt-Colonel R. Verney, Military Secre- tary to the Viceroy.
C. H. Roberts, Esq., M. P.	Lt.-Colonel H. Austen Smith, I.M.S., Surgeon to the Viceroy.
W. S. Marris, Esq., C.I.E., I.C.S.	Captain E. Baring, A.-D.-C.
C. H. Kisch, Esq., Private Secretary to the Secretary of State for India.	
F. C. T. Halliday, Esq., M.V.O.	

A Viceregal salute will be fired on the morning of the 15th April 1918 to announce the Viceroy's arrival in Simla.

By Command,
R. VERNEY, *Lt.-Colonel*,
Military Secretary to the Viceroy.

HOME DEPARTMENT.

NOTIFICATIONS.

JUDICIAL.

Simla, the 9th April, 1918.

No. 108.—The Hon'ble the Chief Justice of the High Court of Judicature at Fort William in Bengal has appointed Mr. N. G. A. Edgley, I.C.S., to be Registrar on the Appellate Side of the Court, with effect from the 3rd April 1918, *vice* Mr. H. M. Veitch, I.C.S., whose services have been replaced at the disposal of the Government of Bengal.

MEDICAL.

The 8th April, 1918.

No. 58.—Lieutenant-Colonel E. Hasell Wright, I.M.S., Civil Surgeon of Coorg, is granted privilege leave for twenty-three days, with effect from the 10th November 1917 and combined leave for one month, with effect from the 12th December 1917, *viz.*, privilege leave for twenty-eight days and the rest leave on urgent private affairs.

No. 59.—Mr. P. M. Belliappa, Assistant Surgeon, Mercara, held charge of the current duties of the Civil Surgeon of Coorg in addition to his own duties during the absence of Lieutenant-Colonel E. Hasell Wright, I.M.S., on privilege leave for twenty-three days, with effect from the 10th November 1917, and combined leave for one month, with effect from the 12th December 1917, *viz.*, privilege leave for twenty-eight days and the rest leave on urgent private affairs.

The Home Department notifications nos. 1038-C. and 1039-C., dated the 21st February 1918, are hereby cancelled.

The 11th April, 1918.

No. 72.—The services of third grade Civil Assistant Surgeon Narendra Nath Ghosh are placed temporarily at the disposal of His Excellency the Commander-in-Chief in India, with effect from the forenoon of the 28th July 1917.

POLICE.

The 10th April, 1918.

No. 147.—The services of Mr. R. E. Coupland, Superintendent of Police, on special duty under the Government of India in the Home Department, are replaced at the disposal of the Government of the United Provinces, with effect from the forenoon of the 1st April 1918.

S. R. HIGNELL,

Offg. Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Simla, the 6th April, 1918.

No. 712-Est.-A.—Kunwar Daulat Singh of Kunari is appointed to be Attaché to the Agent to the Governor-General in Rajputana, substantive *pro tempore*, with effect from the 25th February, 1918.

R. E. HOLLAND,

Secretary to the Government of India

The 9th April, 1918.

No. 358-G.—With reference to Notification No. 134-G. S., dated the 7th November, 1917, the Governor-General in Council is pleased to recognise the appointment of Mr. Guy d'Obree Lys as Acting Consul for Portugal at Calcutta, during the absence of Senhor A. A. Teixeira.

No. 363-G.—The Governor-General in Council is pleased to recognise provisionally the appointment of Mr. C. Krook to be in charge of the Consulate for the Netherlands at Bombay, during the absence of Mr. Bendien.

No. 367-G.—The Governor-General in Council is pleased to recognise provisionally the appointment of Mr. P. Staal as Acting Consul for the Netherlands at Calcutta, during the absence of Mr. L. Grommers.

No. 718-Est.-A.—Mr. J. H. H. Bill, of the Political Department, is placed on special duty under the orders of the Political Resident in the Persian Gulf, with effect from the 22nd December, 1917.

A. H. GRANT,

Secretary to the Government of India.

The 11th April, 1918.

No. 738 Est.-A—Captain H. J. C. Mackarness, 6th East Lancashire Regiment, is appointed temporarily to officiate in the Political Department of the Government of India, and is posted as Second Assistant to the Political Resident in the Persian Gulf, with effect from the 20th January, 1918, and until further orders.

R. E. HOLLAND,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Simla, the 8th April, 1918.

No. 382-F. E.—Mr. Ram Nath, Superintendent, Class III, in the Finance Department Secretariat, has been appointed to officiate in Class II of Superintendents, with effect from the 2nd April 1918.

The 12th April, 1918.

No. 403-F. E.—Mr. W. G. G. Bayly, Deputy Accountant General, Bihar and Orissa, has been granted combined leave for one year, *viz.*, privilege leave for three months and in continuation furlough for the remaining period, with effect from the 20th March 1918.

Mr. A. G. F. Napier has been posted as Deputy Accountant General, Bihar and Orissa, with effect from the 20th March 1918.

No. 404-F. E.—Mr. Hem Chandra Ganguli, a Senior Accountant in the office of the Accountant General, United Provinces, has been appointed to officiate as Assistant Accounts Officer, Class II, in that office, with effect from the 23rd March 1918, and until further orders.

No. 405-F. E.—Mr. E. J. Thomson, a Senior Accountant in the office of the Accountant General, United Provinces, has been appointed to officiate as Assistant Accounts Officer, Class II, in that office, with effect from the 27th March 1918, and until further orders.

No. 406-F. E.—Mr. R. K. Sen, a Senior Accountant in the office of the Accountant General, Bihar and Orissa, has been appointed to officiate as Assistant Accounts Officer, Class II, in that office, with effect from the 24th March 1918, and until further orders.

No. 407-F. E.—Mr. Jagat Prasad has been posted as Deputy Accountant General, Punjab, with effect from the 2nd April 1918.

No. 410-F. E.—Mr. J. A. M. Wilson, an officer of the General List of the Indian Finance Department, has been appointed Personal Assistant to the Master of the Mint, Bombay, with effect from the 30th March 1918.

ACCOUNTS AND FINANCE.MINT.*The 13th April, 1918.*

No. 943-F.—In pursuance of sub-section 2 of section 3 of the Gold (Import) Act, 1917, the Governor General in Council is pleased to prescribe the following rates at which payment shall be made for gold taken possession of under the provisions of the said Act:—

RATE.

Class of Gold.

If shipped to India on a through bill of lading before 13th April 1918.	|	In all other cases
---	--	--------------------

(1) Gold coins coined at His Majesty's Royal Mint in England or at any Mint established in pursuance of a Proclamation of His Majesty as a branch of His Majesty's Royal Mint.	Rs. 14-8-0 per sovereign	... Rs. 13-12-0 for one sovereign.
--	--------------------------	------------------------------------

Provided that such coins have not been called in by any Proclamation made in pursuance of the Coinage Act, 1870, or have not lost weight so as to be of less weight than that for the time being prescribed for like coins by or under the said statute as the least current weight.

(2) All other gold not included in entry No. 1 ...	Rs. 1 for every 7.79321 grains troy of fine gold.	Rs. 1 for every 8.21830 grains troy of fine gold.
--	---	---

2. The Notification by the Government of India in the Finance Department No. 2117-F., dated the 26th September 1917, is hereby cancelled.

H. F. HOWARD,

Secretary to the Government.

DEPARTMENT OF REVENUE AND AGRICULTURE.**NOTIFICATIONS.****FORESTS.***Simla, the 8th April, 1918.*

No. 196-40-6.—Mr. W. H. Miller, Extra Assistant Conservator of Forests, Andamans, is granted privilege leave for 3 months combined with leave on private affairs for 3 months, with effect from the afternoon of the 8th March 1918, with permission to resign the service on the expiry of the leave.

LAND SURVEYS.*The 9th April, 1918.*

No. 297-25-4.—Lieutenant-Colonel R. T. Crichton, C.I.E., I.A., Superintendent, Survey of India, is granted privilege leave for 3 months combined with furlough on medical certificate for 5 months under Articles 233, 269 and 303 (a) of the Civil Service Regulations, with effect from the 30th March 1918, or the subsequent date on which he may avail himself of the leave.

No. 298-25-5.—Lieutenant-Colonel H. H. Turner, R.E., Deputy Superintendent, Survey of India, is appointed to officiate as Superintendent during the absence on leave of Lieutenant-Colonel R. T. Crichton, C.I.E., I.A., or until further orders.

R. A. MANT,*Secretary to the Government of India***DEPARTMENT OF COMMERCE AND INDUSTRY.****NOTIFICATIONS.****CUSTOMS.***Simla, the 13th April, 1918.*

No. 1483.—The following Order in Council is published for general information :—

AT THE COUNCIL CHAMBER, WHITEHALL.**The 8th day of February 1918.****By the Lords of His Majesty's Most Honourable Privy Council.**

WHEREAS it is provided by Section 2 of the Customs (Exportation Prohibition) Act, 1914, that any Proclamation or Order in Council made under Section 8 of the Customs and Inland Revenue Act, 1879, as amended by the Act now in recital, may, whilst a state of war

exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

AND WHEREAS it is provided by Section 2 of the Customs (Exportation Restriction) Act, 1914, that any Proclamation made under Section 1 of the Exportation of Arms Act, 1900, may, whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to, whilst a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board of Trade :

AND WHEREAS by a Proclamation, dated the 10th day of May, 1917, and made under Section 8 of the Customs and Inland Revenue Act, 1879, and Section 1 of the Exportation of Arms Act, 1900, and Section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited :—

AND WHEREAS by subsequent Orders of Council the said Proclamation was amended and added to in certain particulars :

AND WHEREAS there was this day read at the Board a recommendation from the Board of Trade to the following effect :—

That the Proclamation, dated the 10th day of May, 1917, as amended and added to by subsequent Orders of Council, should be further amended by making the following amendments in and additions to the Schedule to the same :—

(1) That the following headings should be deleted :—

- (A) Candles manufactured wholly or partly of paraffin wax or tallow ;
- (C) Candles (except candles manufactured wholly or partly of paraffin wax or tallow) ;

(A) Cartridges, charges of all kinds, and their component parts ;

Chemicals, etc., the following :—

- (A) Soda, caustic ;
- (B) Tin, chlorides of ;
- (C) Tin, compounds of (except chlorides and oxide of tin) ;
- (D) Tin, oxide of, and mixtures and preparations containing tin oxide ;

(A) Fibre, coir ;

(A) Fibre, New Zealand flax ;

(C) Fibres, vegetable, not otherwise specifically prohibited, and tissues and manufactures of such fibres, not otherwise prohibited ;

(A) Firearms, rifled, and their component parts ;

(A) Firearms, unrifled, and their component parts ;

(B) Gum tragacanth ;

Linen manufactures, the following :—

(A) Canvas hose ;

(A) Cloth, unbleached, woven from bleached or unbleached flax yarns, whether the cloth or yarn is pure or mixed with any other material :—

(i) being of a weight per square yard exceeding 8 ounces ;
or

(ii) if of a weight per square yard of 8 ounces or less, aggregating 96 threads or more per inch warp and weft combined ;

(C) Cloth woven from bleached or unbleached flax, not otherwise specifically prohibited, whether the cloth or yarn is pure or mixed with any other material ;

- (c) Goods manufactured wholly or partly of flax not otherwise prohibited ;
- (A) Linen thread ;
- (A) Linen yarn ;
- (A) Nightlights manufactured wholly or partly of paraffin wax or tallow ;
- (c) Nightlights (except nightlights manufactured wholly or partly of paraffin wax or tallow) ;
- (B) Oakum ;
- (B) Sealskins, untanned hair ;

Silk and silk manufactures, the following :—

- (n) Tissues and fabrics of silk of all kinds (including artificial silk), whether pure or mixed with other yarns or material, in the grey, or discharged, undyed, dyed or printed, unweighted or weighted ; with the exception of velvets, plushes, hair nets in the piece, laces, mourning crêpe, trimmings, braids, ribbons not exceeding six inches in width, furnishing fabrics (embroidered or brocaded), fabrics containing any kind of metal thread, and all made up articles, not otherwise prohibited ;
- (B) Tin, and alloys of tin not otherwise specifically prohibited ;
- (c) Tin, manufactures of (except hollow-ware, tin plates, and receptacles made from tin plates) ;
- (B) Tin ore ;
- (A) Wire, iron, and articles wholly manufactured thereof ;
- (A) Wire rods, iron ;
- (A) Wire, steel and articles wholly manufactured thereof ;
- (A) Wire rods, steel ;
- (2) That the following headings should be added :—
- (A) Ambergris ;
- (A) Candles ;
- (A) Cartridges, charges of all kinds and their component parts, and tools, appurtenances and accessories for the filling and repair of rifle and shot gun cartridges ;

Chemicals, etc., the following :—

- (A) Soda, caustic, and mixtures containing caustic soda ;
- (A) Tin, chlorides of ;
- (B) Tin, compounds of (except chlorides and oxide of tin) ;
- (A) Tin, oxide of, and mixtures and preparations containing tin oxide ;
- (A) Fibres, vegetable, not otherwise specifically prohibited ;
- (c) Fibres, vegetable :—Tissues and manufactures thereof, not otherwise specifically prohibited ;
- (A) Firearms and their component parts, and tools, appurtenances and accessories for use in connection therewith ;
- (A) Flax and linen, all goods wholly or partly manufactured of, except made-up articles of wearing apparel ;
- (c) Flax and linen, made-up articles of wearing apparel wholly or partly manufactured of ;

- (A) Gum tragacanth;
- (A) Nightlights;
- (A) Oakum;
- (A) Pencils, copying ink;
- (A) Sealskins, fur and hair;

Silk and silk manufactures of, the following:—

- (B) Tissues and fabrics of silk of all kinds (including artificial silk), whether pure or mixed with other yarns or material, in the grey, or discharged, undyed, dyed or printed, unweighted or weighted; with the exception of velvets, plushes, laces, mourning crêpe, trimmings, braids, ribbons not exceeding six inches in width, furnishing fabrics (embroidered or brocaded), fabrics containing any kind of metal thread, and all made-up articles not otherwise prohibited?
- (A) Tapers;
- (A) Tin and alloys of tin;
- (B) Tin, manufactures of (except hollow-ware, tin plates and receptacles made from tin plates);
- (A) Tin ore;
- (A) Wire rods, and wire of iron or steel, and articles manufactured wholly of such wire rods or wire.

Now, therefore, Their Lordships, having taken the said recommendation into consideration, are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

Almeric Fitzroy.

CUSTOMS ESTABLISHMENTS.

The 13th April, 1918.

No. 1229.—Mr. E. G. L. Laird-MacGregor, I.C.S., formerly a Collector in the Imperial Customs Service, was granted by His Majesty's Secretary of State for India, furlough for one month and twenty-five days from the 2nd September 1917 to the 26th October 1917, both days inclusive, in extension of the leave granted in the Notification of the Government of India in this Department No. 7949-1, dated the 30th August 1916.

Mr. Laird-MacGregor is also granted by the Government of India a further extension by one day of the furlough sanctioned by the Secretary of State.

GENERAL.

The 15th April, 1918.

No. 1357.—Rai Bahadur A. K. Sarkar, B.A., Secretariat Superintendent, 1st grade, is granted privilege leave for one month, with effect from the 2nd April 1918, and the following arrangements are made in his place:—

Mr. S. N. Banerji, B.A., Secretariat Superintendent, 2nd grade, to officiate as Secretariat Superintendent, 1st grade;

Mr. D. O'Sullivan, Secretariat Superintendent, 3rd grade, to officiate as Secretariat Superintendent, 2nd grade;

Mr. P. Wood-Collins, Secretariat Assistant, 1st grade, to officiate as Secretariat Superintendent, 3rd grade.

IMPORT AND EXPORT REGULATIONS.

The 13th April, 1918.

No. 1438.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), the Governor-General in Council is pleased to direct that the following addition shall be made in the Schedule appended to this Department Notification No. 5385-C. W., dated the 12th May 1917, as subsequently amended, *viz.*:—

Add as a new item under "Oils, the following, namely":—

(a) Mineral, lubricating.

POST AND TELEGRAPH ESTABLISHMENTS.

The 13th April, 1918.

No. 1232.—The following officiating and temporary promotions in the higher grades of the Superior establishment of the Indian Telegraph Department are sanctioned with effect from the dates specified:—

Mr. W. S. Sharpe, Director, Telegraph Engineering, is appointed to officiate in the grade of Rs. 1,600 with effect from the 14th January 1918, and to act temporarily in that grade with effect from the 14th April 1918.

No. 1442.—The following appointments are made with effect from the dates noted against each and until further orders:—

Mr. P. G. Rogers, I.C.S., Postmaster-General, 3rd grade, to be sub. *pro tem.* in the 2nd grade from the 16th October 1917;

Mr. M. P. C. Byrne, Postmaster-General, officiating in the 3rd grade, to be sub. *pro tem.* in that grade from the 16th October 1917;

Mr. J. Monteath, I.C.S., is appointed sub. *pro tem.* Postmaster-General, 4th grade, Madras, from the 21st December 1917.

A. H. LEY,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

EDUCATION.

Sinla, the 5th April, 1918.

No. 252.—In exercise of the powers conferred by section 6, sub-section (1), clause (c), and section 10 of the Indian Universities Act, 1904 (VIII of 1904), His Excellency the Chancellor of the Calcutta University is pleased to nominate the following gentlemen to be Ordinary Fellows of the Calcutta University:—

1. Nawab Abul Fazl Muhammad Abdur Rahman, Khan Bahadur.
2. Surgeon-General W. H. B. Robinson, C.B., I.M.S.

The 10th April, 1918.

No. 262.—The following revised rules for the award of State technical scholarships to enable Statutory Natives of India to pursue a course of study in Western countries are published for general information.

Rules to be substituted for those in Appendix II (ii) (b) of the Government of India Resolution no. 399, dated the 1st May 1916.

1. It has been the practice for the Government of India to award a number of technical scholarships not exceeding ten in each year to hold good for a

period of two years' study in Europe,* and the sanctioned number of students in Europe at one time has thus been 20. The number will now be raised to 30 and this number will be the maximum, but it is not necessary that the maximum number of scholarships should be awarded unless thoroughly competent and well qualified candidates present themselves (*vide* Rule 11). The number is fixed at 30 in order to give local Governments the power to award a technical scholarship to any man of suitable age and skill possessing qualifications hereinafter specified, who has shown exceptional initiative in any branch of industry and who seems likely to add considerably to his usefulness by a special training in Europe.

2. The sanctioned number of students holding technical scholarships in Europe at one time will be as follows for the various provinces :—

Madras, Bombay, Bengal and United Provinces	4 each
Punjab, Burma Bihar and Orissa, and Central Provinces	3 each
Assam and North-West Frontier Province	1 each

The various local Governments, though at liberty to consult the Government of India on any point, will in future conduct all routine correspondence regarding the appointment and training of technical scholars in direct communication with the Under Secretary of State in the India Office.

3. The scholarships will be of the value of £150 per annum to be held subject to the observance by the scholar of the rules laid down for him by the Secretary of State. The scholarship may be withdrawn by the Secretary of State at the end of any year and it may be reduced while the scholar is being trained at works if the employer recommends this course. The scholar will also be required to execute a bond (see annexure II) undertaking to repay the amount of the scholarship he has received if he fails to return to India when instructed by the Secretary of State to do so.

4. These scholarships will not be given for law, medicine, forestry, veterinary, science, agriculture, civil engineering (other than sanitary and municipal engineering) or geology, nor for the extraction of alkalis or vegetable oil pressing. It should also be noted that certain industries in Europe, such as bleaching, dyeing, tanning and manufacture of chemicals, very rarely offer facilities for practical work for students: in other branches of technological study, such as engineering and the textile industries, adequate opportunities can probably be found for scholars who possess the necessary qualities and training. If it is proposed to award a technical scholarship in any subject in which technical scholars have not hitherto been trained, enquiry should first be made from the India Office several months in advance as to the facilities available. Certain special suggestions regarding particular industries are incorporated in annexure I to these rules.

5. The scholarship in Europe should be for a suitable term, not less than two or more than five years. It is very desirable that this should in most cases be preceded by a practical training of not less than one year and should be followed by a period of about one year's practical work in India; and local Governments are at liberty to give from provincial revenues scholarships not exceeding Rs. 100 per mensem for the preliminary training, and scholarships not exceeding Rs. 150 per mensem for the subsequent period of practical work.

6. A Board of Selection should be constituted in each province and in the selection of candidates men of business, directors of industry and employers' associations should be consulted. The selection of a scholar to proceed to Europe should be communicated to the India Office in the form laid down in appendix III. The recommendations should, in the case of scholars who intend to begin their training in England with manual work, reach the India Office by the 1st December and the candidate should ordinarily reach England in March or

* The word Europe throughout these rules includes America.

April of the following year. In cases where a scholar is intended to commence his training in Europe with purely academic work, the recommendation should reach the India Office by January and the scholar should reach England not later than the middle of September.

7. The primary object of the selection should be to obtain a candidate whose experience and intelligence justify the expectation that his selection will help in developing the industries of India. As a rule he should not be selected for training in an industry not already established in India unless the co-operation of the promoters can be assured, nor for an industry for training in which facilities are not available in Europe. He should, if possible, be selected for training in an industry in which Indian capital and enterprise is engaged or likely to be engaged; this classification includes not merely textile and mining industries but also industries on a smaller scale such as pottery, tanning, and the making of matches, glass, sugar, pencils and paper; and where possible he should be a man already engaged in the industry. As a general rule, he should have had at least a year's practical training in a workshop, factory or mine, have proved his capacity to stand the strain and have learned enough of the industry to understand the theoretic teaching which must follow. When such training cannot be provided in India, the India Office should be asked to arrange a similar training in Europe. Attention is also invited to the suggestions regarding special industries which are appended to these rules. If the Board of Selection desire advice from expert officers attached to the Government of India, they are at liberty to address them on the subject: and it is suggested that if a candidate is to be trained in any industry connected with agriculture, the advice of the Agricultural Adviser to the Government of India should be obtained. When a scholar has had a preliminary training in India, a report on his work and progress should be sent to the Secretary of State. Any special suggestions which the Board of Selection may wish to make regarding the course of training to be followed in England should be communicated to the India Office, and in making such suggestions the Board should consider the proposals made by the existing employers (if any) of the candidate. If possible, the employers should be induced to guarantee employment to the scholars on their return to India, and in no case shall a technical scholarship be given to a candidate unless there is a definite prospect of his obtaining employment in which he will be able to put to use in India the experience and training he will have gained.

8. In the case of indigenous industries such as tanning, flour milling, etc., a scholar should, if possible, in addition to an aptitude for the industry, inherited or acquired, have adequate educational qualifications, but in the case of candidates who have not both qualifications those who have the qualification of aptitude for the industry should have the preference provided that they have sufficient working knowledge of English to follow lectures in that language.

9. The educational qualifications referred to above are as follows. Those who are to study textile industries should have read up to the standard of the B. Sc. degree or the B. A. (with Science) or have obtained an equivalent diploma. Those who take up any branch of engineering should have passed the B. A., B. Sc. or B. Eng., should have a knowledge of mechanical drawing and descriptive geometry, and should have taken mathematics, physics and chemistry among the subjects for their degree. Scholars should be provided with certificates from the University showing in what subjects they have passed, what degree of proficiency they have reached and what marks they have secured.

10. Satisfactory evidence of good character should be obtained, and a candidate should ordinarily be of such character and habits and of such an age (not exceeding 25 years) that detailed tutelage should be unnecessary. He should also pass a searching examination as to physical fitness.

11. The fact of a vacancy existing shall not be considered a reason for awarding a scholarship if a suitable candidate is not forthcoming.

12. Candidates should be made clearly to understand (a) that the scholarships are not intended to endow the holders or prepare them for Government service, (b) that the scholar in each case is selected for a definite purpose and will be expected on proceeding to England to enter at once and without discussion of possible alternatives on the course of training laid down for him, and to comply with whatever instructions and to do whatever kind of work it may involve, and (c) that when his period of training is over he will be expected in every case to return to India and to use there the knowledge he has gained for the benefit of his country.

13. The local Government should receive an annual report from the India Office of the progress made by each scholar in his training; and the Board of Selection or some similar body should, with the assistance of local manufacturers and employers, endeavour to find employment for scholars, whether these are provided with a further scholarship on their return or not. When a scholar has a scholarship after his return, the Board should settle the nature of his practical training while he is drawing the scholarship and should, if they think this fit and practicable, obtain from the new employer a report on the way in which the scholar has progressed during his training and his value as a technological specialist. In such a case the scholar should at the end of his period of training receive from the Board a detailed statement of his training together with the final opinion of the Board on his qualifications. Though scholars are to clearly understand that Government cannot guarantee them employment, the Board should make every endeavour to secure permanent employment for scholars at the earliest possible date after the completion of their training.

14. The local Government should in January of each year send a return to the Government of India and the India Office showing how all scholars from the province which have returned since 1910 are employed and what salaries they are drawing.

ANNEXURE I.

Suggestions regarding special industries.

(I) *Engineering*.—(i) All engineering students of whatever branch should receive a year's preliminary workshop course in a mechanical engineer's shop in India.

(ii) Indians who come to the United Kingdom for their college course should have taken the B. A., B. Sc. or B. Eng. degree and have received a training in mathematics, physics, chemistry and engineering-drawing of a sufficiently advanced character to enable them to join a second-year class at once; special instruction in mechanical drawing and descriptive geometry is required, and should be given in India.

(II) *Mining*.—(i) Scholarships in Mining (as distinguished from Geology) shall only be given to men who intend to become mine managers or mining engineers.

(ii) In every case the candidate shall have actually worked for at least one year in an Indian mine—preferably in a paid position.

(iii) A specially strict test of physical fitness shall be imposed on candidates before selection.

(iv) The candidate shall have reached the B. A. or B. Sc. standard in physics (theoretical and practical), chemistry and mathematics, mechanics and practical geometry.

(III) *Mining Geology*.—Candidates should possess a knowledge of economic geology and some experience of surveying and mining methods.

(IV) *Metallurgy*.—(i) Scholarships should be granted only to men who have had previous experience of metal industries, a knowledge even of primitive processes being valuable; and candidates who lack such experience should be sent for some months to metal works in India before coming to this country for their training.

(ii) If possible notice be given beforehand of the branch of metallurgy that the scholar intends to take up on his return to India.

(V) *Spinning and Weaving*.—Scholars should in all cases have had considerable experience in one or more Indian mills, preferably through having served in a paid position.

(VI) *Bleaching and Finishing*.—It is almost impossible for Indian students to obtain in England anything more than the training given in technological colleges, and, in order that they may complete this by practical experience, efforts should be made to secure openings for a few carefully selected men in up-to-date bleaching establishments in India; but in the woollen industry facilities for practical training are procurable to a limited extent in Europe.

(VII) *Dyeing*.—No scholarship be granted to a candidate who does not possess some knowledge of the dyeing industry as carried on in India, and has reached the B. Sc. standard in chemistry.

(VIII) *Tanning*.—(a) As regards students who aim at becoming owners or managers of tanneries—

(i) Hereditary connection with the leather industry is desirable, and a knowledge of Indian methods is essential.

(ii) Where these conditions are satisfied, high academic qualifications need not for the present be insisted upon; a fair knowledge of chemistry, physics, and some knowledge of mathematics and acquaintance with the metric system of weights and measures will suffice.

(b) As regards those who intend to take up scientific research as applied to leather industries—

(i) The scholarship shall only be granted after the student has received the highest scientific training in India.

(ii) He must have shown considerable aptitude for research work.

(IX) *Chemical Manufactures.*—The grant of scholarships for the study of chemical industries in the United Kingdom is of doubtful utility; training in India would be preferable, and before any such scholarship is granted, inquiry should be made as to the possibility of providing in Europe a complete training in the special branch of industry concerned, full particulars being furnished to the India Office as to candidates' qualifications and prospects of finding employment on their return to India.

ANNEXURE II.

Know all Men by these presents, that We,

(undergoing a course of instruction in connection with a Government Technical Scholarship) and

do hereby bind ourselves, and each of us, our and each of our heirs, executors, and administrators, to pay to the Secretary of State for India in Council, or the Government of India as the case may be, the penal sum of .

Scaled with our seals, dated this day of one
thousand nine hundred and

Whereas the Government of India has nominated the above bounden to a Government Technical Scholarship :

And whereas the above bounden

as nominee of such Scholarship is entitled under certain conditions to 150% per annum for years, tuition fees, certain travelling expenses, and also a second-class return passage from India to England and back.

Now the condition of the above written obligation is that :—

If, in the event of the above bounden

not returning to India, as and when directed by the Secretary of State for India in Council or the Government of India, he shall forthwith refund to the Secretary of State for India in Council or the Government of India any sums which have been paid to him or on his behalf in respect of the said Scholarship, tuition fees, travelling expenses, or second-class return passage.

Then the above written obligation shall be void and of no effect, otherwise it shall be and remain in full force and virtue.

Signed, sealed, and delivered by the
above bounden

in the presence of

Signed, sealed, and delivered by the }
above bounden

in the presence of

N. B.—The names of some members of the scholar's family, or other persons interested in him, should be included in the bond, so that (if necessary) legal proceedings may, without difficulty, be taken in India : and it may be hoped that the fact that these persons would be liable to suffer in the event of his breaking his contract, will exercise a restraining influence on his conduct. If the scholar's name alone appears, the bond will be of no practical value.

SANITARY.

The 9th April, 1918.

No. 104.—Whereas the Governor-General in Council is satisfied that the Jharin and Bukharo-Ramgarh coal fields are threatened with an outbreak of the dangerous epidemic diseases known as cholera and small-pox, the Governor General in Council, in exercise of the powers conferred by section 2, sub-section (3), of the Epidemic Diseases Act, 1897 (III of 1897), is pleased to direct that all the powers conferred by the said Act may be exercised to prevent the outbreak of cholera and small-pox, or the spread thereof, by the Government of Bihar and Orissa with respect to the territories administered by that Government.

E. D. MACLAGAN,

Secretary to the

ARMY DEPARTMENT.*Simla, the 12th April 1918.***APPOINTMENTS.**

No. 708.—Lieutenant D. J. Crump, 1-9th Battalion, The Duke of Cambridge's Own (Middlesex Regiment), is granted, subject to His Majesty's approval, the temporary rank of Captain, while holding an appointment as Station Staff Officer, 1st Class. Dated 1st March 1918.

REGULAR FORCES.**INFANTRY.**

No. 709.—The undermentioned non-commissioned officer to be Second Lieutenant, subject to His Majesty's approval :—

The Queen's Own Cameron Highlanders.

Colour-Serjeant Instructor George Henderson Brooks. Dated 24th March 1918.

INDIAN MEDICAL SERVICE.

No. 710.—Subject to His Majesty's approval, the undermentioned to be temporary Lieutenants, with effect from the dates specified :—

Balbir Singh. 22nd August 1917.

Mervanji Dinshah Printer. 25th February 1918.

Nallicherry Samasundaram Nataraja Sastri. 1st March 1918.

Kisory Mohan Ghose. 11th March 1918.

Kiyattile Kannan Nambyar. 20th March 1918.

INDIAN ARMY.

No. 711.—The undermentioned to be temporary Second Lieutenants, subject to His Majesty's approval :—

William Henry Shaw. Dated 25th March 1918.

Arthur Gerald Gurton-Hobbs. Dated 28th March 1918.

Robert Love Hunter Carlile. Dated 6th April 1918.

John Logan. Dated 9th April 1918.

No. 712.—The following are appointed to the Indian Army on probation, subject to His Majesty's approval, with a view to permanent appointment, with effect from the dates specified :—

To be Lieutenants.

Lieutenant William John Bennett Snell, 5th Battalion, The Devonshire Regiment, attached 58th Vaughan's Rifles (Frontier Force). Dated 3rd March 1918 but to rank from the 5th May 1916.

Captain Hugo Chenevix-Trench, 5th Battalion, The Rifle Brigade (The Prince Consort's Own), attached 3rd Battalion, 5th Gurkha Rifles (Frontier Force). Dated 24th February 1918 but to rank from the 15th May 1916.

Lieutenant Ronald Alfred Webb, 6th Battalion, The Northamptonshire Regiment, attached 98th Infantry. Dated 16th January 1918 but to rank from the 17th June 1916.

Captain Sydney Charles Ernest Farrance, The Duke of Wellington's (West Riding Regiment), attached 5th Cavalry. Dated 25th February 1918 but to rank from the 22nd June 1916.

Captain Bernard Kerr White, Royal Flying Corps, attached 3rd Battalion, Queen Victoria's Own Corps of Guides (Frontier Force (Lumsden's) (Infantry). Dated 8th February 1918 but to rank from the 3rd July 1916.

Lieutenant Henry Plumer Keary, 2nd Battalion, The South Staffordshire Regiment, attached 2nd Battalion, 30th Punjabis. Dated 26th February 1918 but to rank from the 13th July 1916.

Lieutenant Richard Booth, 1st Reserve Regiment of Cavalry, attached 37th Lancers (Baluch Horse). Dated 12th January 1918 but to rank from the 28th August 1916.

Lieutenant Crawford Henry Logan, 11th Battalion, The Royal Fusiliers (City of London Regiment), attached 110th Mahratta Light Infantry. Dated 12th January 1918 but to rank from the 10th November 1916.

Lieutenant Herbert Edwin Abrahall Morris, 4-1st Battalion, The Cambridgeshire Regiment, attached 2nd Battalion, 30th Punjabis. Dated 26th February 1918 but to rank from the 1st December 1916.

Lieutenant Cyril Donald Webber, 10th Battalion, The Devonshire Regiment, attached 20th Duke of Cambridge's Own Infantry (Brownlow's Punjabis). Dated 9th January 1918 but to rank from the 22nd February 1917.

Lieutenant John Henry Parsons, 1-1st Worcestershire Yeomanry, attached 31st Duke of Connaught's Own Lancers. Dated 19th January 1918 but to rank from the 19th April 1917.

Lieutenant Frank Adolphus Esse, 16th Battalion, The Manchester Regiment, attached 2nd Battalion, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles). Dated 26th February 1918 but to rank from the 18th May 1917.

Lieutenant Eric Ivan Winnall, 2nd Battalion, The Buffs (East Kent Regiment), attached 2nd Battalion, 33rd Punjabis. Dated 8th February 1918, but to rank from the 23rd May 1917.

Captain Arthur Cecil Saxton, 7th Battalion, Princess Victoria's (Royal Irish Fusiliers), attached 3rd Battalion, 9th Delhi Infantry. Dated 8th February 1918, but to rank from the 27th May 1917.

Lieutenant Geoffrey Wareing Spencer, 2-6th Battalion, The Royal Welsh Fusiliers, attached 1st Battalion, 30th Punjabis. Dated 8th February 1918 but to rank from the 8th June 1917.

Lieutenant Eric Parker, 13th Battalion, The York and Lancaster Regiment, attached 3rd Battalion, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's, Infantry) Dated 8th February 1918 but to rank from the 21st June 1917.

Lieutenant Arthur Wilfred Oldham, 21st (Empress of India's) Lancers, attached 12th Cavalry. Dated 22nd January 1918 but to rank from the 19th July 1917.

Lieutenant Cecil Ynyr Jones, 13th (County of London) Princess Louise's Kensington Battalion, The London Regiment, attached 1st Battalion, 30th Punjabis. Dated 8th February 1918 but to rank from the 24th July 1917.

Lieutenant Robert Sommerville, Machine Gun Corps, attached 2nd Battalion, 18th Infantry. Dated 8th February 1918 but to rank from the 30th July 1917.

Lieutenant Bernard Roger Philip Hawken, 4th Battalion, The Northumberland Fusiliers, attached 2nd Battalion, 113th Infantry. Dated 8th February 1918 but to rank from the 1st August 1917.

Lieutenant Robert Husband Marshall, 1st Highland Cyclist Battalion, attached 4th Cavalry. Dated 8th February 1918 but to rank from the 12th August 1917.

Lieutenant Benno Irmangarda Pitt, 2-9th Battalion, The Manchester Regiment, attached 3rd Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry. Dated 8th February 1918 but to rank from the 2nd September 1917.

Lieutenant Herbert Standing, 1-1st Shropshire Yeomanry, attached 30th Lancers (Gordon's Horse). Dated 6th January 1918 but to rank from the 7th September 1917.

Lieutenant Robert James Fanning, 10th Battalion, The Royal Inniskilling Fusiliers, attached 3rd Battalion, 39th Garhwal Rifles. Dated 9th February 1918 but to rank from the 9th September 1917.

Lieutenant Arthur Reginald Preddle, The East Yorkshire Regiment, attached 15th Ludhiana Sikhs. Dated 9th February 1918 but to rank from the 24th September 1917.

Second Lieutenant Cyril Merton James, The Royal Sussex Regiment, attached 117th Mahrattas. Dated 8th February 1918 but to rank from the 24th September 1917.

Lieutenant Frederick William Hodgshon, 11th (County of London) Battalion, The London Regiment (Finsbury Rifles), attached 3rd Battalion, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles). Dated 8th February 1918 but to rank from the 30th September 1917.

Lieutenant Edward Gerald Steel, 20th (County of London) Battalion, The London Regiment (Blackheath and Woolwich), attached 1st Battalion, 129th Duke of Connaught's Own Baluchis. Dated 8th February 1918 but to rank from the 7th October 1917.

Lieutenant James Thomas Cotton, 3-5th Battalion, The Norfolk Regiment, attached 1st Battalion, 41st Dogras. Dated 9th February 1918 but to rank from the 10th October 1917.

Lieutenant Francis Kysall Bradford, 8th Battalion, The Northumberland Fusiliers, attached 1st Battalion, 4th Gurkha Rifles. Dated 8th February 1918 but to rank from the 13th December 1917.

Second Lieutenant John Joseph Onslow Wickham, 5th Battalion, The Dorsetshire Regiment, attached 1st Battalion, 129th Duke of Connaught's Own Baluchis. Dated 8th February 1918 but to rank from the 2nd January 1918.

Second Lieutenant Ralph Davis, 8th Battalion, The Leicestershire Regiment, attached 1st Battalion, 9th Gurkha Rifles. Dated 26th February 1918 but to rank from the 23rd March 1918.

To be Second Lieutenants.

Second Lieutenant Elliott Esmond Baxter, Royal Engineers, attached 1st Battalion, 107th Pioneers. Dated 5th February 1918 but to rank from the 5th April 1917.

Second Lieutenant Morrison Scott, 1-1st Highland Cyclist Battalion, attached 16th Cavalry. Dated 5th February 1918 but to rank from the 17th April 1917.

Second Lieutenant William Rider Straker, 2-1st Essex Yeomanry attached 24th Light Cavalry. Dated 5th February 1918 but to rank from the 29th April 1917.

Second Lieutenant Paul Johannes Retief, 1-7th (City of London) Battalion, The London Regiment, attached 76th Punjabis. Dated 12th January 1918 but to rank from the 6th May 1917.

Second Lieutenant Harold Pearson Webster, 9th Battalion, The Prince of Wales's Volunteers (South Lancashire Regiment), attached 2nd Battalion, 32nd Sikh Pioneers. Dated 8th February 1918 but to rank from the 5th June 1917.

Second Lieutenant Richard Moorcroft, 10th Battalion, The Royal Irish Rifles, attached 57th Wilde's Rifles (Frontier Force). Dated 8th February 1918 but to rank from the 5th June 1917.

Second Lieutenant Douglas Arthur Davis, Machine Gun Corps, attached 1st Battalion, 70th Burma Rifles. Dated 4th March 1918 but to rank from the 26th June 1917.

Second Lieutenant Reginald Kirman Harper, 7th Battalion, The Northumberland Fusiliers, attached 7th Marana Lancers. Dated 25th February 1918 but to rank from the 26th June 1917.

Second Lieutenant Harold Martyr, 5th Battalion, The East Lancashire Regiment, attached 1st Battalion, 9th Gurkha Rifles. Dated 26th February 1918 but to rank from the 25th July 1917.

Second Lieutenant John Eric Averill, 4th Battalion, The Cheshire Regiment, attached 2nd Battalion, 8th Gurkha Rifles. Dated 5th February 1918 but to rank from the 25th July 1917.

Second Lieutenant Lionel Pertwee, 2nd Battalion, The Devonshire Regiment, attached 3rd Battalion, 6th Gurkha Rifles. Dated 5th December 1917 but to rank from the 13th August 1917.

Second Lieutenant Eric Godfrey Moorhouse, 1-1st Lancashire Hussars Yeomanry, attached 30th Lancers (Gordon's Horse). Dated 26th February 1918 but to rank from the 26th August 1917.

Second Lieutenant Thomas Joseph Reilly, 11th Battalion, The Royal Dublin Fusiliers, attached 2nd Battalion, 67th Punjabis. Dated 5th February 1918 but to rank from the 1st September 1917.

Second Lieutenant Douglas Cyril Hawthorn, The King's Own (Yorkshire Light Infantry) attached 3rd Skinner's Horse. Dated 8th February 1918 but to rank from the 25th October 1917.

Second Lieutenant Edwin Arthur Mee, 1st Reserve Regiment of Cavalry, attached 1st Cavalry. Dated 8th February 1918 but to rank from the 17th November 1917.

Second Lieutenant Ernest Ross Magenty, 20th (County of London) Battalion, The London Regiment (Blackheath and Woolwich), attached 2nd Battalion, 35th Sikhs. Dated 26th February 1918 but to rank from the 1st December 1917.

Second Lieutenant Frederick James White, 15th (County of London) Princess Louise's Kensington Battalion, The London Regiment, attached 2nd Battalion, 10th Gurkha Rifles. Dated 8th February 1918 but to rank from the 28th December 1917.

Second Lieutenant Walter Duncan Kelso, South Irish Horse, attached 31st Duke of Connaught's Own Lancers. Dated 22nd January 1918 but to rank from the 17th January 1918.

Second Lieutenant David Ceredig John, 4th Battalion, Princess Louise's (Argyll and Sutherland Highlanders), attached 62nd Punjabis. Dated 22nd November 1917 but to rank from the 28th February 1918.

Second Lieutenant Maurice Chesterton Bennett 20th (County of London) Battalion, The London Regiment (Blackheath and Woolwich), attached 66th Punjabis. Dated 25th November 1917 but to rank from the 28th February 1918.

Second Lieutenant Cyril Robert French, 4th Battalion, The Queen's Own (Royal West Kent Regiment), attached 2nd Battalion, 94th Russell's Infantry. Dated 12th January 1918 but to rank from the 28th February 1918.

Second Lieutenant Julian William Glenie, 10th Battalion, The Rifle Brigade (The Prince Consort's Own), attached 2nd Battalion, 70th Burma Rifles. Dated 8th February 1918 but to rank from the 27th March 1918.

Second Lieutenant William George Cook, 6th Battalion, The Rifle Brigade (The Prince Consort's Own), attached 1st Battalion, 6th Gurkha Rifles. Dated 22nd January 1918 but to rank from 27th March 1918.

Second Lieutenant Percy Westrupp, 3rd (City of London) Battalion, The London Regiment (Royal Fusiliers), attached 3rd Battalion, 7th Gurkha Rifles. Dated 6th December 1917 but to rank from the 27th March 1918.

No. 713.—In Army Department Notification No. 1959, dated 17th November 1917, delete the words "on probation."

ARMY RESERVES.

No. 714.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval :—

Infantry Branch.

To be Second Lieutenants.

Rutherford Vincent Theodore Hoskings. Dated 3rd April 1918.

George Edward Rhodes.

Frederick James.

Pearl Douglas Beart.

Benjamin Greer-Spencer.

George Harry Rose.

Clifford Owen Le Feuvre.

Francis George Ignatius Marie White. Dated 8th April 1918.

Arthur Osbourne Watson.

Charles Robert Hayes.

Herbert Knight.

} Dated 5th April 1918.

} Dated 6th April 1918.

} Dated 9th April 1918.

No. 715.—The following gentleman is granted a temporary commission in the Indian Army Reserve of Officers, subject to His Majesty's approval :—

To be temporary Second Lieutenant.

Francis Harold Wroughton. Dated 1st April 1918.

No. 716.—The following gentlemen are granted temporary commissions in the Indian Army Reserve of Officers, subject to His Majesty's approval, while employed with Indian Labour Companies :—

To be Temporary Second Lieutenants.

F. B. Wilkins. Dated 19th April 1917.

R. L. Stephen. Dated 28th April 1917.

H. E. Wolmer. Dated 7th May 1917.

E. A. Fern. Dated 19th May 1917.

F. W. Douglas. Dated 29th May 1917.

S. J. Oates. Dated 11th June 1917.

W. Place. Dated 15th June 1917.

G. W. Shaw. Dated 6th July 1917.

No. 717.—Lieutenant (Temporary Captain) R. J. Weston, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Major, while employed as an officiating Assistant Commanding Royal Engineer, Military Works Services. Dated 1st April 1918.

No. 718.—Alfred Frederick John Knight to be temporary Second Lieutenant in the Indian Army Reserve of Officers, subject to His Majesty's approval, while employed with an Indian Labour Company. Dated 20th April 1917.

No. 719.—The undermentioned officers of the Indian Army Reserve of Officers are granted the temporary rank of Captain, subject to His Majesty's approval, while employed with the Zhob Militia, with effect from the dates specified :—

Lieutenant William Duncan Vivian Slessor. Dated 3rd August 1917.

Lieutenant Arthur Frederick Reilly. Dated 14th August 1917.

Lieutenant John Trench Turner. Dated 29th October 1917.

No. 720.—The undermentioned officers of the Indian Army Reserve of Officers are granted the temporary rank of Captain, subject to His Majesty's approval, while employed with the Mekran Levy Corps, with effect from the dates specified :—

Lieutenant Duncan MacLachlan. Dated 28th September 1917.

Lieutenant Gerald Hales. Dated 23rd November 1917.

No. 721.—Lieutenant Maurice Edgar Musgrav Blackburn, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed as Commandant, 13th Porter Corps, with effect from the 23rd March 1918.

No. 722.—The following officers of the Indian Army Reserve of Officers are granted the temporary rank of Captain (without pay and allowances of that rank), subject to His Majesty's approval, while employed as Assistant Recruiting Officers, with effect from the 25th March 1918 :—

Second Lieutenant Arthur Stanley William Martin.

Second Lieutenant William Naegelé Harvey.

Second Lieutenant Henry George Blomfield.

No. 723.—Second Lieutenant A. F. Wise, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain, while holding an appointment as Staff Captain. Dated 26th March 1918.

LONDON GAZETTE.

No. 724.—The following extract is published for general information :—

London Gazette dated the 25th January 1918, pages 1231 and 1233.

India Office,

25th January 1918.

* * * * *

The KING has approved the retirement of and the grant of honorary rank (as shown below) to the following officers of the Indian Medical Service and the Indian Army Reserve of Officers :—

INDIAN MEDICAL SERVICE.

Lieutenant-Colonel Sydney Price James, M.D., in consequence of ill-health due to field service. Dated 15th January 1918.

INDIAN ARMY RESERVE OF OFFICERS.

Lieutenant Claud Lestock Reid, in consequence of ill-health due to field service, and is granted the honorary rank of Lieutenant. Dated 21st September 1917.

Lieutenant Edmund William Arthur Price, in consequence of ill-health due to field service, and is granted the honorary rank of Lieutenant. Dated 22nd December 1917.

PROMOTIONS.

Royal Horse and Royal Field Artillery.

No. 725.—The following acting promotion is made, subject to His Majesty's approval :—

Lieutenant H. R. Temperley, Royal Field Artillery, (S. R.) to be acting Captain (with pay and allowances as for a Lieutenant) while holding the appointment of Adjutant, Base Reinount Depot, Deolali. Dated 3rd August 1917.

Garrison Battalions.

Infantry.

No. 726.—The following grants and relinquishments of acting rank are notified, subject to His Majesty's approval :—

The Lincolnshire Regiment.

Major A. D. Snow is granted the acting rank of Lieutenant-Colonel while commanding a battalion. Dated 1st May 1917, *vice* Colonel C. H. Shepherd, D.S.O., extra regimentally employed, with effect from the 16th April 1917.

Major (acting Lieutenant-Colonel) A. D. Snow relinquishes the acting rank of Lieutenant-Colonel on ceasing to command a battalion. Dated 30th August 1917.

The Royal Scots Fusiliers.

Major (acting Lieutenant-Colonel) W. B. Rankin relinquishes the acting rank of Lieutenant-Colonel on ceasing to command a battalion. Dated 13th March 1918.

Major R. E. W. Baird to be acting Lieutenant-Colonel while commanding a battalion. Dated 29th March 1918, *vice* Major (acting Lieutenant-Colonel) W. B. Rankin, vacated, with effect from the 18th March 1918.

REGULAR FORCES.

INFANTRY.

No. 727.—The following relinquishment of acting rank is notified, subject to His Majesty's approval :—

The Highland Light Infantry.

Second Lieutenant (acting Captain) W. Peden relinquishes his acting rank on ceasing to perform the duties of Adjutant of a Combined British Infantry Depot. Dated 1st December 1917.

INDIAN SIGNAL SERVICE.

No. 3 Wireless Signal Squadron.

No. 728.—Second Lieutenant R. A. E. Blake, 1-6th Battalion, The Hampshire Regiment, relinquishes the acting rank of Captain on ceasing to command a troop. Dated 14th March 1918.

INDIAN ARMY.

No. 729.—The following promotions are made, subject to His Majesty's approval :—

Majors to be Lieutenant-Colonels.

15th January 1918.

Alan Hewlett, Commandant, 85th King George's Own Central India Horse.

30th March 1918.

Herbert Percy Strong, Commandant, The 101st Grenadiers.

Second Lieutenants to be Lieutenants.

30th January 1918.

Douglas Mollison Lindsay, attached 59th Scinde Rifles (Frontier Force).

Charles Henry de Vere Moss, attached 53rd Sikhs (Frontier Force).

Arthur Reginald Pratt, attached 180th King George's Own Baluchis (Jacob's Rifles).

Robert Joseph Gerrard, attached 33rd Punjabis.

5th April 1918.

Elliot Esmond Baxter, attached 1st Battalion, 107th Pioneers.

7th April 1918.

Robert Bolton Dawkes, attached 89th Punjabis.

Herbert Poe Story Bullock, attached 89th Punjabis.

Felix William Keenan, attached 72nd Punjabis.

Walter West Shearman, attached 3rd Battalion, 8th Gurkha Rifles.

9th April 1918.

Ernest Albert Seth Fliteroft, attached 2nd Battalion, 32nd Sikh Pioneers.

11th April 1918.

Alfred Lakeland Fell, attached 3rd Battalion, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

Stanley William Haylock, attached 82nd Punjabis.

Archibald Burton Cooke, attached 2nd Battalion, 119th Infantry (The Mooltan Regiment).

No. 730.—The following acting promotions and relinquishments of acting rank are notified, subject to His Majesty's approval :—

27th Light Cavalry.

Major B. N. Abbay to be acting Lieutenant-Colonel while commanding a regiment. Dated 24th March 1918, *vice* Lieutenant-Colonel H. B. Birdwood appointed Inspector of Depots in India, with effect from the 9th March 1918.

2nd Battalion, 8th Rajputs.

Major A. H. McCleverty, 13th Rajputs (The Shekhawati Regiment), attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 13th March 1918.

15th Ludhiana Sikhs.

Lieutenant (acting Captain) R. E. Banks, attached, relinquishes his acting rank on ceasing to command a company. Dated 4th February 1918.

54th Sikhs (Frontier Force).

Lieutenant F. S. Meeks, attached, to be acting Captain while commanding a company. Dated 16th November 1917 to 10th January 1918 inclusive, *vice* Lieutenant J. H. Jameson, vacated, with effect from the 1st November 1917.

Lieutenant S. Macdonald, attached, to be acting Captain while commanding a company. Dated 25th December 1917 to 7th January 1918 inclusive, *vice* Lieutenant B. C. Taylor, vacated, with effect from the 10th December 1917.

Lieutenant (acting Captain) N. Hugh-Jones, attached, relinquishes his acting rank on ceasing to command a company. Dated 17th January 1918.

63rd Palamcottah Light Infantry.

Lieutenant (acting Captain) D. D. M. Urquhart, British Service (General List), attached, relinquishes his acting rank on ceasing to command a company. Dated 27th February 1918.

86th Carnatic Infantry.

Lieutenant (acting Captain) G. Salt, attached, relinquishes his acting rank on ceasing to command a company. Dated 7th February 1918.

Lieutenant H. L. Baker, attached, to be acting Captain while commanding a company. Dated 22nd February 1918, *vice* Lieutenant G. Salt vacated, with effect from the 7th February 1918.

2nd Battalion, 95th Russell's Infantry.

Major A. R. C. Savile, 31st Duke of Connaught's Own Lancers, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 20th January 1918.

ARMY RESERVES.

No. 731.—The following promotion is made, subject to His Majesty's approval :—

*Second Lieutenant to be Lieutenant.**Infantry Branch.*

2nd March 1918.

William Jesse.

INDIAN MEDICAL SERVICE.

No. 732.—The following promotion is made, subject to His Majesty's approval :—

To be Surgeon-General.

Colonel William Henry Banner Robinson, C.B., *vice* Surgeon-General William Rice Edwards, C.B., C.M.G., M.D., K.H.P., with effect from the 8th January 1918. Surgeon-General Robinson's tenure of appointment will reckon from the 12th March 1918.

No. 733.—The following promotions are made, subject to His Majesty's approval, with effect from the dates specified :—

Lieutenants to be Captains.

John Barré deWinton Molony, M.B., F.R.C.S. 1st December 1915.

Harold George Alexander, F.R.C.S.

Owen Wilson, M.B.

John Joseph Liston, M.B.

Kanshi Ram Batra.

Bawa Harkishan Singh.

Pindi Dass Chopra, M.B.

Oscar Ramsey Unger.

Ian Dingwall Grant, M.B.

Muhammed Moosa Khan

Satyendra Nath Mukerji.

Herbert Edward Murray, M.B.

Ambuj Nath Bose.

John Dow.

Augustine Sargood Fry.

John Gerald James Green.

William Peat Hogg.

Robert Lancelot Vance.

James Herbert Grove White.

} 10th July 1916.

} 17th July 1916.

Hugh Michael Collins.
George Boyle Hanna.

} 30th September 1916.

Andrew Hunter Brown, M.B.

20th October 1916.

Clement Hoyle Heppen-tall.

2nd November 1916.

Edward Cotter, M.B.

8th December 1916.

Ulick Joseph Bourke.

} 30th May 1917.

David Rees Thomas.

Cedric Cowan Meeredy.

20th July 1917.

Claude Wells Woollaton Baxter.

1st August 1917.

No. 734.—The promotion of the following Captains is antedated to the 1st September 1915.

Richard Reginald Maitland Porter,
M.B.
Robert Sweet, D.S.O., M.B.
Edward Culvort, M.B.
John Robert Douglas Webb.
Francis Phelan.
Archibald Campbell Macrae, M.B.
Nawin Chand Kapur.
Arthur Hilary Clifton Hill.
Joseph Francis Holmes.
Narayan Krishna Bal, M.C.
Haji Sulaiman Gulam-hosseini Haji.
Sahel Singh Sokhey, M.B.
Atul Krishna Sinha, M.B. (since deceased).
Subramania Doraisamy.
Allan Seddon, M.B.
James Findlay, M.B.
William Collis Spackman, M.B.
Jyotish Chandra De, M.B.
Mannul Maganlal Mehta.
Robert Morrison Easton, M.B.
Charles Henry Powell Allen.
Reginald Victor Martin.
George Henry Mahony, M.B.
Gordon Covell, M.B.
William Ross Stewart, M.B.
Kotiyenkata Ramna Rao.
John Gregory Owen Moses, M.B.

Hari Chand, M.C.
Venkatasubba Mahadevan.
Alured Charles Lowther O'Shee Bilderbeck, M.B.
Jacob William Van Reenen, M.B.
Basil Fraser Beatson.
Maurice James Roche, M.B.
Neehal Das Puri, M.B.
Prubodh Chandra Roy, M.B.
Monindranath Das.
Jagannath Balkrishna Vaidya.
Joseph Martin Reeves Hennessy.
Alfred Glen Cowpor.
William Mawhood Lupton.
Hubert Horan Brown.
Charles Henry Neil Baker, M.C.
John Walter Pigeon.
Maurice Lawrence Triston.
Peter Vieira, M.B.
Bhavinji Mohan Mitra.
Philip Savage.
Amir Coand, M.B.
Robert Lee, M.B.
Nilkanth Shriram Jatar.
Talepally Sankara Sastry, D.S.O., M.B.
Jamal-ud-din, M.B.
Feroze-shah Bapuji Chenooy.
Sudamala Basuam Venngopal.
Charles deCarteret Martin, M.B.

Joseph Henry Smith, M.B.

No. 735—With reference to Army Department Notification No. 1790, dated the 19th October 1917, the promotion to present rank of Major William Duncan Ritchie, M.B., is antedated from 27th June 1913 to 27th December 1912.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

No. 736.—The following Senior Assistants Surgeons with the honorary rank of Captain are granted the honorary rank of Major, subject to His Majesty's approval; with effect from the dates noted against their names:—

Charles William Ernest Kerr. 10th March 1915.

Charles James Fox (supernumerary).

Edward James Gresson.

Godfrey Francis deSilva.

Joseph Francis Gibson.

Fridolin Joseph Dunn.

Robert McKie.

William Robert D'Sylva.

} 19th March 1918.

Francis William Anthony Coshan.

Robert Bernard Pereira.

Daniel Randolph Gonsalves, F.R.C.S. (Edin).

Felix George deCruz.

Lambert Kenneth Rodriguez, F.R.C.S., E.

Edward Julian Christopher Pereira.

SUB-ASSISTANT SURGEON BRANCH.

Bombay Establishment.

No. 737.—Senior Sub-Assistant Surgeon, 2nd Class, ranking as Jemadar Sahjanji Ellappa Bhorgny to be Senior Sub-Assistant Surgeon, 1st class, ranking as Subadar, and

No. 227. 1st Class Sub-Assistant Surgeon Mirza Muhammed Beg, *Khan Bahadur* (supernumerary Senior Sub-Assistant Surgeon, 1st Class, ranking as Subadar), is absorbed in the grade of Senior Sub-Assistant Surgeon, 2nd Class, ranking as Jemadar ;

vice 1st Class Senior Sub-Assistant Surgeon ranking as Subadar Murtaza Khan, dismissed from the service, with effect from the 17th September 1917.

Madras Establishment.

No. 738 —The undermentioned 2nd class Sub-Assistant Surgeon having completed five years' service in that class and passed the required departmental examination, to be 1st Class Sub-Assistant Surgeon, with effect from the 12th March 1918 :—

No. 1414 Chathoth Kannan.

No. 739.—The undermentioned 2nd class Sub-Assistant Surgeons having completed five years' service in that class to be 1st class Sub-Assistant Surgeons, with effect from the 12th March 1918 :—

No. 1409 Ramisetty Subbaya.

No. 1410 Vyasam Venkataramayya.

No. 1411 V.K. Nasiruddin.

No. 1415 M.K. Yusuff Khan.

No. 740.—The undermentioned 3rd class Sub Assistant Surgeons having completed five years' service in that class to be 2nd class Sub-Assistant Surgeons, with effect from the 13th March 1918 :—

No. 1443 Syed Bndruddin.

No. 1444 S. R. Antonyyannan.

No. 1445 C. M. Thobay.

MILITARY WORKS SERVICES AND PUBLIC WORKS DEPARTMENT, INDIA.

No. 741 —Assistant Commissioners and Honorary Lieutenants William Hamilton and Henry Hewitt Stuart, Sub-Engineers, 1st grade, Military Works Services, to be Assistant Engineers, 2nd grade ; with effect from the 22nd December 1917 and 3rd January 1918, respectively.

INDIAN ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 742 —Subject to His Majesty's approval, the honorary rank of Captain is conferred, on retirement, on Risaldar Major Mir Jafar Khan, *Sardar Bahadur*, I.O.M., 9th Hodson's Horse. Dated 19th July 1916.

No. 743.—The following promotions are made :—

1st Duke of York's Own Lancers (Skinner's Horse).

Jemadar Barkat Khan to be Ressaidar and Dafadar Bahawal Khan to be Jemadar, with effect from the 1st January 1918 ; *vice* Risaldar Mardan Khan, *Bahadur*, transferred to the pension establishment.

Jemadars Muhammad Ali Khan and Rukuuddin to be Ressaidars, Kot Dafadar Farzand Ali, Dafadars Abdul Ghani Khan and Abdul Rauf Khan to be Jemadars, with effect from the 8th January 1918 ; to complete the establishment.

5th Cavalry.

Jemadar Dost Muhammad Khan to be Ressaidar, Kot Dafadar Muhammad Amin Khan and Dafadar Abdul Rauf Khan to be Jemadars, with effect from the 22nd September 1917 ; to complete the establishment.

Lance-Dafadar Zahir-ud-din to be Jemadar, with effect from the 1st September 1917 ; *vice* Risaldar Nur Muhammad Khan transferred to the pension establishment.

8th Cavalry.

Dafadar Purn Singh to be Jemadar, with effect from the 4th March 1918, and to remain seconded while employed with the Syce Corps, Sehere.

9th Hodson's Horse.

Jemadar Gandarh Singh to be Ressaidar, with effect from the 1st December 1917, Jemadar Mewa Singh to be Ressaidar, with effect from the 2nd December 1917, Dafadar Jethu Singh [22nd Sam Brown's Cavalry (Frontier Force)] to be Jemadar, with effect from the 25th November 1917, Kot Dafadar Daya Ram (16th Cavalry) to be Jemadar, with effect from the 1st December 1917 and Kot Dafadar Abdul Satar to be Jemadar, with effect from the 2nd December 1917; to complete the establishment.

14th Murray's Jat Lancers.

Kot Dafadar Shao Karan to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

18th King George's Own Lancers.

Kot Dafadar Mirza Khan to be Jemadar, with effect from the 2nd December 1917; to complete the establishment.

27th Light Cavalry.

Ressaidar Gaiadi Singh to be Risaldar, with effect from the 19th February 1918. Jemadar Mustafa Khan to be Ressaidar and Dafadar Rasul Khan to be Jemadar, with effect from the 14th March 1918; to complete the establishment.

3rd Sappers and Miners.

Jemadar Liyakat Ali, I.O.M., to be Subadar, with effect from the 23rd July 1917, Havildars Ali Bakhsh Khan and Sardar Khan to be Jemadars, with effect from the 14th July 1917, and Havikar Channan Singh to be Jemadar, with effect from the 23rd July 1917; to complete the establishment. The promotion of Channan Singh is antedated, without pay and allowances, to the 14th July 1917.

14th (Divisional Signal) Company.

Jemadar Asa Ram to be Subadar and Havildar Saifur Khan to be Jemadar, with effect from the 22nd January 1917; to complete the establishment.

Combined France Labour Corps Depot.

Havildar Sapuran Singh to be Jemadar, with effect from the 21st August 1917; to complete the establishment.

1st Battalion, 2nd Queen Victoria's Own Rajput Light Infantry.

Quartermaster-Havildar Raghunath Singh to be Jemadar, with effect from the 1st March 1918; to complete the establishment.

1st Battalion, 4th Prince Albert Victor's Rajputs.

Havildar-Major Jwala Singh to be Jemadar, with effect from the 1st March 1918; to complete the establishment.

2nd Battalion, 4th Prince Albert Victor's Rajputs.

Jemadars Pibhu Singh, Ranjit Singh, Sital Singh Sultan Singh, Durjan Singh and Jaswant Singh to be Subadars, Havildars Puran Singh, Sagar Singh, Mohr Singh, Mangal Singh, Ganeshi Singh and Bijai Singh to be Jemadars, with effect from the 15th March 1918; to complete the establishment.

1st Battalion, 9th (Bhopal) Infantry.

Column-Havildar Neki Ram and Havildar Hira Lal to be Jemadars, with effect from the 1st March 1918; to complete the establishment.

13th Rajputs (The Shekhawati Regiment).

Havildar Dalmir Khan to be Jemadar, with effect from the 13th February 1918; to complete the establishment.

1st Battalion, 23rd Sikh Pioneers.

Jemadars Jwahir Singh, Harnam Singh, Bishan Singh and Udam Singh to be Subadars, Havildars Bindu Parshad, Kapur Singh, Kartar Singh, Ishar Singh, Sandar Singh and Ujagar Singh to be Jemadars, with effect from the 1st January 1918; to complete the establishment.

3rd Battalion, 23rd Sikh Pioneers.

Jemadars Ladha Singh, Harnam Singh, Tilok Singh, Fateh Singh, Kehar Singh and Atma Singh to be Subadars, Havildars Hari Singh, Sapuran Singh, Khushal Singh, Narayan Singh, Ghanaiya Singh and Jagat Singh to be Jemadars, with effect from the 1st February 1918; to complete the establishment.

37th Punjabis.

Jemadars Ishar Singh and Muhammad Zaman to be Subadars, Havildar Karam Baksh to be Jemadar, with effect from the 16th February 1918; to complete the establishment.

2nd Battalion, 54th Sikhs (Frontier Force).

Jemadars Partab Singh and Muhammad Alam to be Subadars, Havildars Kartar Singh, Bhola Dut and Khan Bahadur to be Jemadars, with effect from the 1st February 1918; to complete the establishment.

64th Pioneers.

Colour-Havildar Punyakoti to be Jemadar, with effect from the 28th September 1917; to complete the establishment.

2nd Battalion, 72nd Punjabis.

Jemadars Sher Khan, Taihal Singh and Khushi Muhammad to be Subadars, Havildars Balwant Singh, Uttam Singh, Buta Singh and Nizam Din to be Jemadars, with effect from the 16th October 1917; to complete the establishment.

1st Battalion, 59th Punjabis.

Jemadar Rure Khan to be Subadar, with effect from the 24th December 1917; to complete the establishment.

91st Punjabis (Light Infantry).

Jemadars Amir Ali and Afzal Khan to be Subadars, Colour-Havildar Majhi Khan and Havildar Nazir Khan to be Jemadars, with effect from the 21st February 1918; to complete the establishment.

96th Berar Infantry.

Jemadar Alaud Din to be Subadar and Colour-Havildar Rajdeo Singh to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

1st Battalion, 97th Deccan Infantry.

Havildars Ram Lagan Singh, Balkaran Singh and Gayand Singh to be Jemadars, with effect from the 11th March 1918; to complete the establishment.

2nd Battalion, 97th Deccan Infantry.

Havildars Bahori Singh, Bhutal Singh and Lal Bahadur Singh to be Jemadars, with effect from the 27th February 1918 and Havildar Phetu Singh to be Jemadar, with effect from the 4th March 1918; to complete the establishment.

116th Mahrattas.

Colour-Havildar Sakaramrao Surve to be Jemadar, with effect from the 3rd February 1918; to complete the establishment.

3rd Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry.

Jemadar Mota Singh to be Subadar, with effect from the 20th March 1918; to complete the establishment.

3rd Battalion, 7th Gurkha Rifles.

Havildars Jitman Rai and Malhang Limbu to be Jemadars, with effect from the 1st March 1918; to complete the establishment.

2nd Battalion, 9th Gurkha Rifles.

Havildar Hari Sing Bhandari to be Jemadar, with effect from the 10th March 1918; to complete the establishment.

57th Wilde's Rifles (Frontier Force).

No. 744.—Jemadar Dewa Singh, 57th Wilde's Rifles (Frontier Force), appointed on probation in Army Department Notification No. 9, dated 2nd January 1914, is confirmed in that rank, with effect from the 8th November 1913.

58th Draught Pony Corps.

No. 745.—In Army Department Notification No. 384, dated the 23rd February 1918, for "Krishnaswami Nayudu" read "Krishnaswami Nayudu."

2nd Battalion, 119th Infantry (The Mooltan Regiment).

No. 746.—In Army Department Notification No. 195, dated the 25th January 1918, for "5th June 1917" read "15th June 1917."

No. 747.—The following temporary appointments are made :—

111th Mahars.

Somalingayya (late Subadar, 5th Goleonda Infantry, H. H. the Nizam's Forces) and Muhammad Sulaiman (late Subadar, 2nd Infantry, H. H. the Nizam's Forces) to be temporary Jemadars, with effect from the 12th October 1917 ; to complete the establishment.

2nd Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry.

Subadar Nasrullah Khan, late Zhob Militia, to be temporary Subadar, with effect from the 21st May 1917 ; to complete the establishment.

RESIGNATIONS.

INDIAN ARMY.

Army Reserves.

No. 748.—Second Lieutenant Ralph Stanley Durant, Indian Army Reserve of Officers, is permitted to resign the service, subject to His Majesty's approval, with effect from the 12th March 1918.

RETENTIONS.

ORDNANCE DEPARTMENT.

Southern Army.

No. 749.—Commissary and Honorary Major Albert Blackwood is retained in the service after the age of 55 years, with effect from the 26th March 1918, until further orders, and will be borne as supernumerary in his rank and grade.

REWARDS.

MERITORIOUS SERVICE MEDAL.

No. 750.—The Meritorious Service Medal, without annuity, has been awarded to the undermentioned Indian non-commissioned officers and men for meritorious service and devotion to duty in the field :—

No. 10 Havildar-Major Sajawal Khan, Mountain Artillery.

No. 202 Driver-Havildar Ghulam Muhammad, Mountain Artillery.

No. 100 Driver-Naik Niwaz Ali, Mountain Artillery.

No. 164 Sheeing Smith Kaim, Mountain Artillery.

INDIAN DISTINGUISHED SERVICE MEDAL.

No. 751.—The Governor-General in Council is pleased to sanction the award of the Indian Distinguished Service Medal to the undermentioned for gallantry in the field :—

Subadar-Major Fateh Din, *Sardar Bahadur*, Mountain Artillery.

Subadar Mehdi Khan, Baluchis.

Risaldar Farman Ali, Mounted Infantry.

ORGANIZATION.

No. 752.—With reference to Railway Department (Railway Board) Notifications Nos. 1577-2-E. and 1329-E-17, dated 6th November 1917 and 19th November 1917, respectively, the services of the undermentioned officers are replaced at the disposal of that Department with effect from the dates specified :—

1. Mr. G. Richards, Officiating Chief Engineer with the Railway Board, 4th March 1918, forenoon.
2. Mr. E. A. S. Bell, Agent, Eastern Bengal Railway, 7th March 1918, forenoon.
3. Mr. A. J. Chaso, Deputy Locomotive Superintendent, North Western Railway, 4th March 1918, afternoon.

JUDICIAL.

No. 753.—In pursuance of section 12 of the Indian Defence Force Act, 1917 (III of 1917), as amended by Act No. VIII of 1918, the Governor-General in Council is pleased to declare that in the local areas specified in the first column of the statement below persons other than European British subjects who satisfy the prescribed conditions and offer themselves for enrolment for general military service may, for so long as this notification continues in force, be enrolled accordingly in the units specified in column 2 up to the establishment noted in column 3. This notification does not include the University Companies of these units.

Local Areas.	Units.	Establishment.
Madras	1st Madras Infantry, Indian Defence Force ...	1,200
Bombay	2nd Bombay Infantry, Indian Defence Force ...	1,000
United Provinces	3rd Allahabad Infantry, Indian Defence Force ...	1,000
Bengal, Bihar and Orissa and Assam ...	4th Calcutta Infantry, Indian Defence Force ...	1,000
Burma	5th Burma Infantry, Indian Defence Force ...	1,000
Punjab and North-West Frontier Province.	6th Lahore Infantry, Indian Defence Force ...	1,000

INDIAN DEFENCE FORCE.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

2nd (Karachi) Brigade Mobile Artillery.

No. 754.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Major.

Henry Hollington Sawyer. Dated 1st April 1917.

To be Captain.

Robert Salmon Backhouse. Dated 1st April 1917.

4th Simla Rifles.

No. 755.—The date of the temporary commission granted to Lieutenant-Colonel (Honorary Colonel) Sir William Daniel Henry, Kt., C.I.E., V.D., A.D.C. is 1st April 1917, and not as stated in Army Department Notification No. 693, dated 6th April 1918.

Lieutenant-Colonel (Honorary Colonel) Sir William Daniel Henry, Kt., C.I.E., V.D., A.D.C., relinquishes command of the 4th Simla Rifles on 13th April 1918 and is permitted to reside out of India and is placed on the Supernumerary List as from that date.

Lieutenant-Colonel William Sutherland, V.D., is appointed Commandant, 4th Simla Rifles, *vice* Lieutenant-Colonel (Honorary Colonel) Sir William Daniel Henry, Kt., C.I.E., V.D., A.D.C., vacated. Dated 13th April 1918.

Major Robert Erskine Holland, C.I.E., is appointed officiating Commandant, 4th Simla Rifles, pending the return from leave of Lieutenant-Colonel W. Sutherland, V.D.

9th Mussoorie Battalion.

No. 756.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Major and Second-in-Command.

Arthur Wyndham McNair. Dated 1st April 1917.

To be Captains.

William Bell. } Dated 1st April 1917.
Alexander Fredrick Slater.

To be Lieutenants.

Frederick Theodore Jones. } Dated 1st April 1917.
William Patrick O'Callaghan.
William David McLaren.

To be Second-Lieutenants.

Harold Henry Gibbs. } Dated 1st April 1917.
Francis Freeman Pike.
Cyril Heathcock Webster. Dated 26th March 1918.

To be Captains (Supernumerary List).

Gerald Eustace Milne. } Dated 1st April 1917.
Edgar Clinton James Bond, V.D.

To be Lieutenants (Supernumerary List).

Francis Edward Warno. } Dated 1st April 1917.
Urbane Lilley.

To be Second Lieutenants (Supernumerary List).

Claronce Gladwin Morgans. } Dated 1st April 1917.
George Frederick Chunn.

23rd Sind Battalion.

No. 757.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Major.

Stavro Eustace Anastasiadi. Dated 1st April 1917.

To be Lieutenant.

Stanley Ravenscroft. Dated 1st April 1917.

29th South Indian Railway Battalion.

No. 758.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Lieutenant-Colonel and to command the Battalion.

Charles Crighton, V.D. Dated 1st April 1917.

To be Major and Second-in-Command.

Beresford Charles Scott. Dated 1st April 1917.

To be Majors.

Charles Stuart Rowbotham, V.D. } Dated 1st April 1917.
Hugh Patrick O'Shaughnessy, V.D.

To be Captains.

Godfrey Wilson Moore. }
John Henry Lambert.
Robert Philip Munro.
Vincent Howard Chabot.
George Humphreys Newton. } Dated 1st April 1917.
Frederick Leonard Stephens.
Clement McClester Conway.
William Henry Valentine Heywood.
Alexander Farrington Campbell.
Clive Osborne Gaby. }

To be Lieutenants.

Bernard Alfred Rose.	}	Dated 1st April 1917.
Leonard Edward Stokes.		
Charles Mainwaring Brown.		
Bertram Gordon McCloughin.		
Wilfred George Hill Carmichael.		
Charles Danby Ryle, V.D.		
Richard Harington Martin.		Dated 30th March 1918.

To be Second Lieutenants (Supernumerary List).

Llewellyn Hector Upshon.	}	Dated 1st April 1917.
Baldwyn Walter Buchanan Tull Flomyng.		

VOLUNTEER CORPS.

Bangalore Rifle Volunteers.

No. 759.—Lieutenant William Franklin Rule resigns his commission. Dated the 31st March 1917.

Simla Volunteer Rifles.

No. 760.—Captain Harry Barsby resigns his commission. Dated the 31st March 1917.

Cawnpore Volunteer Rifles.

No. 761.—Major Justin Glynn Ryan, V.D., is granted the honorary rank of Lieutenant-Colonel. Dated the 31st March 1917.

2nd (Presidency) Battalion, Calcutta Volunteer Rifles.

No. 762.—Second Lieutenant William Morgan resigns his commission. Dated the 31st March 1917.

MEDALS AND DECORATIONS.

No. 763.—His Excellency the Governor-General of India has been pleased to confer the Volunteer Officers' Decoration upon the undermentioned officers :—

3rd Panjab Rifles.

Lieutenant Harold Hargreaves.

26th Hyderabad Rifles.

Captain (Honorary Major) Henry Johnstone Dunlop.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

Simla, the 13th April, 1918.

PROMOTIONS.

No. 23.—The following provisional promotions are made in the Royal Indian Marine, with effect from the 13th February 1918 :—

To be Lieutenants.

Sub-Lieutenant Frederick William Angell.
Sub-Lieutenant Edward Douglas Lyon-Brown.

No. 24.—The following promotion is made in the Royal Indian Marine, with effect from the 13th February 1918 :—

To be Engineer-Lieutenant.

Engineer Sub-Lieutenant William Downie.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

RAILWAY BOARD.

NOTIFICATIONS.

Simla, the 11th April, 1918.

No. 522-E.—Mr. F. W. Richardson, Officiating District Traffic Superintendent, Eastern Bengal Railway, is, at his own request, permitted to resign the service of Government, with effect from the 10th March 1918.

No. 522-2-E.—With reference to Railway Board's Notification No. 522-E., dated the 11th April 1918, Mr. S. L. R. Naidu, Assistant Traffic Superintendent, Eastern Bengal Railway, in class III, grade 2 of the Superior Revenue Establishment of State Railways, is appointed to officiate as a District Traffic Superintendent in class II of that Establishment, with effect from the 10th March 1918, and until further orders.

The 12th April, 1918.

No. 223-E.—Mr. G. J. Eades, Junior Assistant Signal Engineer, North Western Railway, is appointed to officiate as Senior Assistant Signal Engineer, with effect from the 7th December 1917, and until further orders.

No. 441-E.—On return from employment under the Army Department, Mr. A. J. Chase, Deputy Locomotive Superintendent, North Western Railway, is placed on special duty to investigate measures for the more extended use of second class coal on railways and other technical matters, with effect from the 5th March 1918.

No. 1728-E.—In Railway Board's Notification No. 1728-E., dated the 28th January 1918, substitute "18th November 1917" for "24th November 1917" against the name of Mr. Pratap Chandra Chopra.

F. A. HADOW,
Secretary, Railway Board.

INDIAN MUNITIONS BOARD.

NOTIFICATIONS.

Simla, the 8th April, 1918.

No. E-449.—Mr. B. Raikes, Electrical Inspector to the Government of Burma, has been placed on special duty under the Controller of Munitions, Burma Circle, with effect from the forenoon of the 20th February 1918.

The 11th April, 1918.

No. E-33.—Mr. R. M. Williamson, Conservator of Forests, United Provinces, has been appointed Controller (Timber Supplies) with effect from the 1st March 1918.

No. E-115.—Mr. N. Brodie, Assistant Chemist, Government Test House, Calcutta, has been granted privilege leave for one month under Articles 246 and 260 of the Civil Service Regulations, with effect from the 19th April 1918.

The 12th April 1918.

No. E-165 (1).—Mr. J. D. Hamilton, an Extra Assistant Conservator of Forests, Burma, was employed as Assistant Controller (Timber Supplies), Burma, from the 19th October 1917 to the 26th November 1917, both days inclusive.

No. E-165 (2).—Mr. G. J. Caldecourt, a probationary Extra Assistant Conservator of Forests, Burma, has been appointed Assistant Controller (Timber Supplies), Burma, with effect from the 11th January 1918.

No. E-497.—Mr. J. C. Nixon, I.C.S., has been appointed Assistant Controller of Munitions, Bengal Circle, with effect from the 25th March 1918.

T. RYAN,
Secretary, Indian Munitions

GOVERNMENT OF INDIA.
DEPARTMENT OF EDUCATION.

SANITARY.
PLAGUE.

Simla, the 19th April, 1918.

The following statement of plague seizures and deaths reported in India during the week ending the 30th March 1918 is published for general information:—

Presidency or Province	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI ...	...	Delhi City	8	7
		Delhi District	3	3
		Total	11	10
BOMBAY PRESIDENCY AND SIND	Northern	Bombay City	58	45
		Kaira District	412	239
		Narut District	12	5
		Bolsar Port	1	1
		Broach Port	31	28
		Kalyan Port	2	2
		Thana District	7	8
	Central	Ahmednagar District	19	14
		West Khandesh District	40	27
		East Khandesh District	39	25
		Poona District	217	111
		Nasik District	15	11
		Natara District	65	60
		Sholapur Town	21	17
	Sholapur District	63	45	
	Southern	Kolaba District	4	4
		Ratnagiri Port	5	3
		Bankot Port		1
		Vengurla Port	13	7
		Ratnagiri District	8	10
		Belgaum District	153	94
		Kanara District	6	2
	Habli Town	111*	69*	
	Sind	Karachi Town and Port	14	9
		Karachi District	4	4
		Chikarpur City	8*	..
		Sukkur District	244*	175*
	Political Charges	Baroda State	1,030	737
		Kolhapur and Southern Mahratta Country States	161	126
		Bhor State	1	1
Camlay State		54	43	
Surat Agency		4	2	
Hijapur Agency		9	4	
Akalkot State		15	11	
Porbandar Port		13*	8*	
Mangrol Port		6	5	
Jafrahad Port		18*	13*	
Kathinwar Agency		706*	617*	
Mandvi Port		16	8	
Cutch State		24	23	
Khairpur State I.		2*	1	
		TOTAL	8,761	2,696

*For two weeks.

In the returns for the weeks ending 16th and 23rd March 1918, the following additions should be made:—

Week ending 16th March 1918

... Savantvadi State add 3 cases, 2 deaths.

Weeks ending 16th and 23rd March 1918

... Nawabshah District add 34 cases, 23 deaths.

Panoh Mahala District add 169 cases, 125 deaths.

Hijapur District add 69 cases, 76 deaths.

Larkana District add 23 cases, 6 deaths.

Thar and Parkar District add 1 case, nil death.

Upper Sind Frontier District add 6 cases, 3 deaths.

Mharvagar Port add 1 case, 1 death.

Nawanagar Port add 71 cases, 61 deaths.

Mahl Kharha Agency add 27 cases, 20 deaths.

Week ending 23rd March 1918

...

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY	...	Anantapur District	26	29
		North Arcot District	1	1
		Nellary District	26	27
		Coimbatore District	10	11
		Chittoor District	1 (a)	1 (a)
		Mangalore Port	2	1
		Kurnool District	26 (a)	24 (a)
		Cuddapah District	4 (a)	4 (a)
		Salem Town	2	2
		Salem District	26	19
BENGAL PRESIDENCY	TOTAL		226	179
Bihar and Orissa	Presidency.	Calcutta	5	5
UNITED PROVINCES	TOTAL		5	5
UNITED PROVINCES	Patna...	Patna City	28	24
		Patna District	426	242
		Gaya District	206	147
		Bahabad District	201	192
UNITED PROVINCES	Tirhut...	Saran District	258	183
		Munshiganj District	126	123
UNITED PROVINCES	Bhagalpur	Monghyr District	117	81
		Bhagalpur Town	19	15
		Bhagalpur District	25	22
UNITED PROVINCES	Ranchi	Palaman District	9	4
		Manbhum District	2	...
UNITED PROVINCES	Meerut	Dehra Dun District	10	...
		Maharajpur District	4	7
		Musaffarnagar District	10	10
		Meerut City	6	2
		Meerut District	24	24
		Bulandshahr District	7	2
UNITED PROVINCES	Agra	Aligarh City	108	74
		Aligarh District	77	65
		Mathura City	23	22
		Mathura City	7	5
		Mathura District	22	14
		Agra City	20	20
		Agra District	22	22
		Mathura District	170	108
		Etah District	17	14
UNITED PROVINCES	Rohilkhand	Rijnor District	14	12
		Moradabad District	24	20
		Shahjahanpur City	1	1

* Imported.

(a) One imported. (b) Two imported.

In the return for the week ending 2nd March 1918, c/d Santal Parganas District 6 cases, 7 deaths.

Province.	Division.	Districts, Cities, Towns of 50,000 or more inhabitants, and Ports.	Plague	
			cases.	deaths.
UNITED PROVINCES	Allahabad	Farrukhabad City	18	12
		Farrukhabad District	87	36
		Shawar District	59	59
		Cawnpore City	80	46
		Cawnpore District	198	198
		Fatehpur District	157	127
		Allahabad City	16	16
		Allahabad District	215	215
	Jhansi ...	Jhansi District	23	21
		Jaloun District	92	83
		Hamirpur District	15	14
	Benares	Benares City	22	23
		Benares District	57	54
		Mirzapur District	24	23
		Jaunpur District	615	604
		Ghazipur District	314	341
		Ballia District	261	351
	Gorakhpur	Gorakhpur City	23	19
		Gorakhpur District	884	787
		Basfi District	75	73
		Asansgar District	882	791
	Muzam ...	Maini Tal District . . . . .	...	1
	Lucknow	Lucknow City	1	2
		Lucknow District	20	20
		Unao District	508	558
		Ete Bareilly District	180	180
		Sitapur District	149	172
		Hardoi District	149	50
		Kheri District	3	4
	Fyzabad	Fraabad District	85	0
		Gonda District	114	95
		Bahraich District	2	2
		Sultanpur District	52	52
		Partalgarh District	33	36
		Bara Banki District	211	201
	TOTAL		6,478	5,912
PUNJAB	Ambala	Hissar District	227	148
		Rohtak District	228	173
		Gurgaon District	211	181
		Karnal District	20	20
		Ambala District	200	139
	Jullundur	Kangra District	13	4
		Heohiarpur District	108	108
		Jullundur City	26	18
		Jullundur District	741	896
		Ludhiana District	1,542	1,064
	Ferozepore	Ferozepore District	180	108
	Lahore ...	Lahore City	12	9
		Lahore District	1,830	1,507
		Amritsar City	29	23
		Amritsar District	717	588
		Gurdaaspur District	206	147
		Malhot District	7	6
		Gujranwala District	206	171
	Rawalpindi	Gujrat District	217	170
		Shahpur District	12	6
		Jhelum District	333	253
		Rawalpindi District	198	100
		Attock District	9	15

In the return for the week ending 23rd March 1918, add Amritsar District 333 cases, 203 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB	Multan	Montgomery District	75	41
		Lyallpur District	79	33
		Multan District	405	238
		Dera Ghazi Khan District	1	...
	Native States	Patiala State	697	697
		Kapurthala State	195	101
		Kaalia State	1	2
		Nabha State	125	125
		Jind State	53	22
		Hawalpur State	225	125
	TOTAL		1,906	2,400
BURMA	Pegu	Rangoon Town	77	74
		Loosein District	1	1
		Hanthawaddy District	8	9
		Tharrawaddy District	6	6
		Frone District	7	5
	Irrawaddy	Bassein Town	13	13
		Bassein District	6	5
		Hensada District	11	11
		Myaungmya District	3	3
		Pyaon District	25	24
	Tensasserim	Toungoo District	9	9
		Moulmein Town	17	16
	Sagging	Lower Chindwin District	21	16
		Shwebo District	16	16
	Magwe	Magwe District	3	3
	Mandalay	Mandalay Town	3	3
		Mandalay District	4	4
		Bhamo District	7	5
		Katha District	2	2
	Meiktila	Meiktila District	3	6
		Myingyan District	6	6
	Shan States	Northern Shan State	2	2
	TOTAL		250	244
CENTRAL PROVINCES	Nagpur	Nagpur Town	7	7
		Nagpur District	8	7
		Bhaurda District	8	4
		Wardha District	22	14
		Chanda District	1	2
	Jubbulpore	Jubbulpore Town	3	3
		Jubbulpore Cantonment	2	2
		Jubbulpore District	9	5
		Sangor District	71	29
		Damoh District	18	12
		Seoni District	19	9
		Mandla District	4	1

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.		
CENTRAL PROVINCES	Nerbudda	Hoshangabad District	28	13		
		Nimar District	20	20		
		Narsinghpur District	18	21		
		Betul District	8	6		
		Chhindwara District	5	4		
	Chhattisgarh	Raipur District	19	13		
	Berar	Amraoti District	79	67		
		Yeshwant District	11	1		
		Akola District	11	6		
		Buldana District	28	16		
TOTAL			388	291		
MYSORE STATE	"	Bangalore Civil and Military Station	20	18		
		Bangalore City	8	8		
		Bangalore District	8	8		
		Mysore District	11	11		
		Hassan District	1	2		
		Kadur District	1	1		
		Chitaldroog District	1	1		
		Tumkur District	9	11		
		Shimoga District	4	2		
		Kolar Gold Fields	2	...		
Kolar District	25	26				
TOTAL			80	78		
HYDERABAD STATE	"	Aurangabad District	63	60		
		Bir District	5	2		
		Farbhani District	21	20		
		Nander District	43	32		
		Galbarga District	3	2		
		Balchur District	36	27		
		Usmanabad District	108	98		
		Bidar District	5	10		
		Medak District	7	7		
		Nizamabad District	32	40		
CENTRAL INDIA	"	Atrafbalda Sarkkhas District	24	26		
		Karimnagar District	2	1		
		TOTAL			364	325
		"	Indore State	8	2	
			Baoni State	10	8	
			Bhopal State	60	46	
			Jasore State	6	7	
			Rewa State	6	6	
			Samptihar State	50	50	
			Dewas Town (Senior)	1	...	
Dewas State (Senior)	8		6			
Narsingh State	1		...			
Bijna Jagir	5		3			
Dhar State	17 ^a	8 ^a				
TOTAL			167	136		

^aFor two weeks.
 In the return for the week ending 23rd March 1918, the following additions should be made:—
 Datin State add 18 cases, 10 deaths.
 Gwalior State add 708 cases, 174 deaths.
 Dhar Town add 2 cases, 3 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
RAJPU- TANA	...	Ajmer City	4	8
		Ajmer District	33	28
		Alwar State	511	489
		Jaipur City	3	3
		Jaipur State	248	242
		Bharatpur State	637	433
		Jhalawar State	23	16
		Kotah State	574	387
		Karauli State	280	198
		Mewar State	622	524
		Tonk State	46	44
		Jodhpur City	187	157
		Marwar State	280	249
		Shahpura State	9	4
		Bikaner State	334 ^a	318 ^a
		Dholpur State	2	1
N.-W. F. PROVINCE	...	Banswara State	189	94
		Parbhagarh State	5	2
KASHMIR	...	Sirohi State	1	2
		TOTAL	4,557	3,504
N.-W. F. PROVINCE	...	Peshawar District	1	1
		TOTAL	1	1
KASHMIR	...	Jammu Province	175	127
		TOTAL	175	127
GRAND TOTAL			27,002	21,681

* For two weeks.

The 21,681 plague deaths recorded above are 4,511 fewer than the previous week's total. Noteworthy is the decreased mortality in the United Provinces where only 5,922 deaths are recorded against 8,892 in the week ending March 23rd. An increase in mortality of 552 is reported from the Punjab and of 436 from Rajputana.

During March 125,000 deaths from plague were recorded in India as compared with 124,000 in February. When the January and February totals were under discussion it was pointed out that in only one previous year had higher figures been recorded for these two months. Fortunately the predictions for March then made have been justified and last month's plague mortality has been exceeded in the month of March on five occasions. In March 1907, 257,000 plague deaths were reported; in March 1905, 256,000; in March 1904, 200,000; in March 1911, 186,000; and in March 1903, 138,000. Still further improvement during April can be looked for with confidence.

SIMLA :

The 5th April 1918.

F. NORMAN WHITE, MAJOR, I.M.S.,

Officiating Sanitary Commissioner with the
Government of India.

E. D. MACLAGAN,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 11th April 1918, based on the Indian Daily Weather Reports of the period.

1. During the first few days of the week a depression of the winter type gave widespread and at places heavy rain in the north of Baluchistan, the North-West Frontier Province, the Punjab, Kashmir and the northwest of the United Provinces. Local falls of rain also occurred in Assam and Upper Burma. The latter half of the week was however free from any disturbance of importance and dry weather prevailed generally.

2. *Burma*.—A few falls of rain were reported from Tenasserim and the north of the province.

3. *Northeast India, including Orissa*.—Nearly general rain fell in Assam on the 4th.

The United Provinces, Central India and the Central Provinces.—Rainfall was nearly general on the 5th in the northwest of the United Provinces.

Northwest India.—There was nearly general precipitation in Baluchistan, the North-West Frontier Province and the southwest Punjab on the 4th, in the east and north Punjab on the 4th and 5th, and in Kashmir on the 5th.

The Peninsula.—Light rain fell at a few stations, chiefly in the south.

3. The chief amounts of rainfall reported were as follows :—

April 4th. Victoria Point 1·52", Tezpur 1·12", Chakrata 1·02", Rawalpindi 1·40", Murree 3·14", Multan 1·05", Parachinar 1·10", Cherat 1·05", Dera Ismail Khan 0·78", Fort Sandeman 1·02", Harnai 1·06" and Jacobabad 0·50".

„ 5th. Silchar 1·92", Meerut 3·04", Mukteswar 0·92", Mussooree 1·90", Chakrata 1·28", Ambala and Rawalpindi each 1·36", Ludhiana 1·63", Simla 0·99", Murree 2·54", Cherat 1·81", Sonamarg 3·05", Dras 0·90" and Srinagar 1·05".

„ 6th. Silchar 1·71" and Murree 1·52".

4. The week's rainfall was 20 per cent. or more in excess in the United Provinces West, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan and Sind, and was 20 per cent. or more in defect in the Bay Islands, Lower Burma, Assam, Bengal, Bihar and Orissa, the United Provinces East, Rajputana East, the Central Provinces, the Bombay Deccan, Hyderabad South, Mysore, Malabar, the Madras Deccan and the Madras Coast North. No rain usually falls at this time of the year in Rajputana West, Gujarat, Central India, Berar and the Konkan; in the remaining divisions rainfall was equal to the normal.

The rainfall from 30th November to date is 20 per cent. or more in excess in the Bay Islands, Lower Burma, the Punjab East and North, the North-West Frontier Province, the Konkan, Mysore, the Madras Deccan and the Madras Coast North. It is 20 per cent. or more in defect in Upper Burma, Bengal, Bihar and Orissa, the United Provinces, Rajputana, Gujarat, Central India, Berar; the Central Provinces and Hyderabad North; and differs from the normal by less than 20 per cent. in the remaining divisions.

Division.	RAINFALL DATA FOR WEEK ENDING ON 11TH APRIL 1918.			RAINFALL DATA FROM 30TH NOVEMBER 1917 TO 11TH APRIL 1918.			PERCENTAGE DEPARTURE FROM NORMAL.	
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	This week.	
							Last week.	
Bay Islands	0	0.2	-0.2	14.1	10.9	+3.2	+29	+33
Lower Burma	0.2	0.3	-0.1	3.0	2.5	+0.5	+20	+27
Upper Burma	0.2	0.2	0	1.0	1.7	-0.7	-41	-47
Assam	1.4	1.9	-0.5	3.1	9.5	-1.4	-15	-12
Bengal	0	0.5	-0.5	2.1	4.1	-2.0	-48	-42
Orissa	0	0.2	-0.2	1.7	3.3	-1.6	-48	-45
Chota Nagpur	0	0.2	-0.2	0.7	3.9	-3.2	-83	-81
Bihar	0	0.1	-0.1	0.6	2.0	-1.4	-70	-68
United Provinces, East	0	0.1	-0.1	0.5	2.1	-1.6	-76	-75
United Provinces, West	0.7	0.1	+0.6	2.2	3.5	-1.3	-37	-56
Punjab, East and North	1.2	0.2	+1.0	6.2	4.7	+1.5	+32	+11
Punjab, South-West	0.9	0.1	+0.8	3.0	2.6	+0.4	+15	-16
Kashmir	1.5	0.8	+0.7	12.7	12.4	+0.3	+2	-3
N.-W. Frontier Province	1.0	0.4	+0.6	5.6	4.6	+1.0	+22	+10
Baluchistan	0.3	0.2	+0.1	5.8	5.0	+0.8	+14	+15
Sind	0.2	0	+0.2	1.1	1.0	+0.1	+10	-10
Rajputana, West	0	0	0	0.2	1.0	-0.8	-80	-80
Rajputana, East	0	0.1	-0.1	0.1	1.2	-1.1	-92	-91
Gujarat	0	0	0	0	0.1	-0.1	-100	-100
Central India, West	0	0	0	0.1	0.7	-0.6	-86	-86
Central India, East	0	0	0	0.4	2.2	-1.8	-82	-82
Berar	0	0	0	0.1	1.6	-1.5	-94	-94
Central Provinces, West	0	0.1	-0.1	0.6	2.0	-1.4	-70	-68
Central Provinces, East	0	0.2	-0.2	1.4	3.0	-1.6	-53	-50
Konkan	0	0	0	0.3	0.1	+0.2	+200	+200
Bombay Deccan	0	0.1	-0.1	0.6	0.7	-0.1	-14	0
Hyderabad, North	0.1	0.1	0	0.2	1.3	-1.1	-85	-92
Hyderabad, South	0	0.1	-0.1	1.4	1.3	+0.1	+8	+17
Mysore	0	0.2	-0.2	2.7	1.2	+1.5	+125	+170
Malabar	0.1	0.6	-0.5	4.1	4.2	-0.1	-2	+11
Madras, South-East	0.2	0.2	0	7.8	7.1	+0.7	+10	+10
Madras Deccan	0	0.1	-0.1	1.1	0.9	+0.2	+23	+37
Madras Coast, North	0	0.1	-0.1	3.7	3.0	+0.7	+23	+28

GILBERT T. WALKER,
Director-General of Observatories.

R. A. MANT
Secretary to the Government of India.

SIMLA:
Noted the 11th April 1918.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday,
6th April 1918.

Burma.—The week was practically rainless. In Upper Burma cultivation of spring rice and other crops and harvesting of beans, wheat and other miscellaneous crops are approaching completion. Standing crops are generally in good condition. The health of cattle is satisfactory. The price of unhusked rice at Rangoon has fallen slightly and is below normal. The market for white rice is firm at Rs. 215 for specials.

Assam.—The weather was seasonable and favourable. Pressing of sugarcane is nearing completion. Pruning of tea and ploughing for autumn and broadcast winter rice and jute still continue. Sowing of autumn rice is going on and that of broadcast winter rice and jute has commenced. Prospects of crops are fair to good. Cattle disease is reported from districts. The price of common rice is stationary.

Bengal.—During the week light rain fell over the greater part of the Province, facilitating agricultural operations generally. More rain is wanted. Harvesting of spring crops is nearing completion. Sowing of jute and autumn paddy continues. The average price of common rice is stationary.

Bihar and Orissa.—Light rain was fairly general over the Province. Harvesting of spring crops is going on. Threshing continues. Planting of sugarcane and preparation of lands for the next season's crops are in progress. Standing crops are generally doing well. The price of common rice has risen in seven districts, fallen in three and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from thirteen districts. The condition of standing crops in the Feudatory States of Orissa is good.

United Provinces.—Light rain fell in a few districts. Pressing of sugarcane and extraction of opium have been nearly completed. Harvesting of spring crops and sowing of cane and extra crops are going on. Slight damage by hail is reported in a few places. The condition of standing crops is good. Agricultural stock is doing well and little cattle disease exists. Fodder is still dear in some western districts. Prices are fluctuating.

Punjab.—Fairly heavy rain accompanied by hailstorm was received in some sub-montane and western districts. Elsewhere the fall was light or moderate. Rain and hail have slightly damaged the standing and reaped spring crops in certain districts. The condition of wheat and other standing crops is generally good on irrigated and average or below average on unirrigated areas. Barley, gram and oilseeds are being reaped. Their yield is expected to be below normal to normal. Sowings of extra spring crops, sugarcane and cotton continue and are generally normal. Cattle are healthy but fodder is scarce in some districts. Prices are generally stationary and range between warning and scarcity rates. Price of wheat:—Rawalpindi 6½, Lahore 8, Ambala and Ferozepore 8½, and Lyallpur 9 seers per rupee.

North-West Frontier Province.—Excessive rain again fell causing a little damage to crops in parts of the Province. Prospects of spring crops are generally average to good. The price of wheat in Peshawar was 7½ and in Dera Ismail Khan 9½ seers per rupee.

Jammu.—Prices are rising. The rainfall during the week was general and heavy.

Kashmir.—The week was generally wet and cool. Standing crops are in fair condition. Cattle are generally healthy. Prices are normal.

Rajputana.—The weather is becoming warm. Harvesting of spring crops is proceeding. Prospects are good. Cattle are in good condition. Fodder and water are sufficient. Prices are rising.

Central India.—No rain fell during the week. Spring crops are being harvested. Standing crops are in fair to good condition and their probable outturn is fair to good. Agricultural stock is generally in good condition. Scarcity of fodder is reported in some parganas in Gwalior. Prices are high.

Central Provinces.—The weather has been clear and warm. No rain fell during the week. Reaping, threshing and winnowing of spring crops are in full swing. Preparation of land for the ensuing season's crops is in progress in several districts. The yield of spring crops is estimated to be fair in Berar, fair to good in Nagpur and parts of the Jubbulpore and Nerbudda divisions, poor in Seoni, Hoshangabad, Betul, Chindwara, the Harsud tahsil of Nimar and the Mehkar tahsil of Buldana and good in Chattisgarh. Variations in prices are

irregular. Fodder is dear or scarce in parts of Saugor and Hoshangabad. Some food grains have been imported into Nagpur. Agriculturists are not faring well in the south of the Wardha district and in the Harsud tahsil of Nimar.

Feudatory States :—Harvesting and threshing of spring crops are in progress.

Bombay.—Slight rain fell during the week in parts of Sind and Kolhapur. Standing crops are in good condition except for slight damage by rain in parts of Karachi, Sukkur and the Upper Sind Frontier. Harvesting of spring crops continues. Cotton picking is progressing in Gujarat, West Khandesh, the Karnatak, Kathiawar, Baroda, Cutch and Kolhapur. Agricultural stock is sufficient. Prices of food grains have slightly risen in the Konkan and the Karnatak and are generally steady elsewhere.

Hyderabad.—The average rainfall was 7 cents. Harvesting of spring crops is nearing completion. Cattle are healthy. Prices of grains are practically unchanged but *juar* sells at 4½ seers per rupee in Nander.

Mysore.—The week was slightly wet. Standing crops are in good condition. Harvesting of dry and wet crops is proceeding with outturn fair. Cattle are generally healthy. Prices are generally stationary.

Coorg.—The weather is dry. Coffee blossoms out in parts. Prices of food grains are high. Cattle are generally healthy.

Madras.—The week was generally rainless. Standing crops are in fair to good condition generally. Harvesting of paddy, sugarcane and dry crops is proceeding with outturn fair to normal generally. Sowings of paddy, sugarcane and dry crops are proceeding normally. The condition of cattle is good generally. Prices are fairly steady.

R. A. MANT,

Secretary to the Government of India.

AUDIT AND APPROPRIATION REPORT

ON

THE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR

1916-17.

[Throughout the report any figure with the rupee sign before it represents the actual number of rupees. Otherwise the amounts shown represent thousands of rupees; thus, 10,64 reads as ten lakhs and sixty-four thousands of rupees.]

PROVINCIAL FINANCE.

No change was made during the year in the terms of the existing Provincial Settlements. As the revenues from the increased taxation in connection with the financial arrangements for 1916-17 and credited to 'divided' heads were to be wholly appropriated to Imperial revenues, it was arranged that the Provincial Governments should make suitable contributions to the Imperial Government for the purpose. The contributions from the several provinces on this account amounted to 91,50 in the year under review, against a Budget provision of 63,25.

2. The following statement shows the Revenue, Expenditure, and Balances of Provincial Governments. The closing balances in all the Provinces were largely in excess of the prescribed minima.

Provinces.	Opening Balance on 1st April 1916.	Revenue during 1916-17.	Expenditure during 1916-17.	Surplus + Deficit—	Closing balance on 31st March 1917.	Prescribed minimum.
Madras	1,10,03	7,94,79	7,52,43	+ 42,36	1,52,38	20,00
Bombay	1,77,01	8,17,44	7,33,17	+ 84,27	2,71,28	20,00
Bengal	2,72,19	6,62,23	6,01,87	+ 60,45	2,39,64	20,00
United Provinces of Agra and Oudh.	1,55,25	7,01,96	6,64,27	+ 37,69	1,92,44	20,00
Punjab	62,55	5,17,69	4,58,49	+ 59,20	1,22,75	10,00
Burma	32,53	5,32,24	5,59,06	+ 24,28	1,17,80	12,00
Bihar and Orissa	1,42,00	2,18,60	2,12,59	+ 6,01	1,48,01	12,00
Central Provinces	1,00,84	2,02,75	2,77,04	+ 25,71	1,26,26	10,00
Assam	12,98	1,45,87	1,44,35	+ 1,52	21,20	10,00
Total	11,22,96	48,54,46	44,94,27	+ 2,60,59	14,91,85	1,24,00

EXPENDITURE UNDER OBJECTION.**Civil Department.**

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3. The following statement shows the gross amount of objections raised in each Province during the year under review, the net amount of objections representing substantial infringements of financial rules, the amount of expenditure audited, and the percentage which the net objections bear to the total expenditure.

1	2	3			4	5	6	7
Provinces.	Total expenditure placed under objection.	DEDUCT			Net expenditure placed under objection which represents substantial deviation from rules.	Total expenditure debited to Service Heads audited during the year.	Percentage of objections (col. 4) to expenditure (col. 5).	Similar percentage for 1915-16.
		Amount relating to Debt Heads, including Suspense.	Amount placed under objection for want of D. C. bills.	Total Deductions.				
India	52,09	20,56	12,53	33,08	19,01	11,03,36	1.7	1.5
North-West Frontier Province	11,59	2,30	7,41	9,71	1,88	96,92	1.9	2.2
Madras	48,70	23	18,98	19,21	29,49	7,24,53	4.1	4.9
Bombay	88,24	54,04	24,19	78,23	10,01	7,82,26	1.3	1.2
Bengal	51,80	2,76	26,57	29,33	22,47	6,30,23	3.6	3.7
United Provinces	58,75	85	21,41	22,26	31,49	7,51,01	4.2	3.2
Punjab	31,56	5,55	15,66	21,21	10,35	3,58,16	2.9	2.5
Burma	48,98	3,89	20,77	24,66	24,30	5,43,92	4.5	3.4
Bihar and Orissa	24,76	2,72	13,07	15,79	8,97	2,72,83	3.3	3.5
Central Provinces	10,65	3,60	3,44	7,04	3,61	2,64,72	1.4	1.7
Assam	20,98	2,00	19,23	21,33	5,65	1,24,81	4.5	(a) 4.9
Total	4,49,08	93,52	1,83,33	2,81,85	1,67,23	56,52,65	3.0	2.8

(a) Differs from the figure shown in the last report owing to corrections since made.

Taking all the provinces together, there was a slight increase in the percentage, as compared with that for the preceding year. The increase occurred mainly in Burma, and the United Provinces. In Burma, it was probably due chiefly to the restoration of the audit of all bills, whereas only 50 per cent. of the bills were audited in the preceding year. In the United Provinces, it was the result of the operation of the 'Pike Scheme' of revision of district establishment from the 1st April 1915, referred to in paragraph 4 of the preceding report.

Analysis of Outstanding Objections.

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4. The balances of the several classes of objections raised up to the 31st March 1917, and remaining unadjusted on the 31st July 1917, are given in the following statement. The totals of the corresponding figures for the preceding year are also shown for purposes of comparison.

Province.	SUSPENSE.		ITEMS AWAITING CLEARANCE.		Service payments for recovery.	Total.	Total on 31st July 1916.	Increase + Decrease —
	Dr.	Cr.	For want of D. C. bills	For other reasons.				
India	25	7	61	3,01	23	4,16	2,16	+2,00
North-West Frontier Province	...	...	6	5	1	12	8	+4
Madras	...	...	2	13	4	19	48,30	-43,11
Bombay	6	...	2	43	3	52	23	+30
Bengal	...	...	20	1,06	8	1,48	2,06	-58
United Provinces of Agra and Oudh	...	...	13	17,01	0	1,90	3,51	+3,60
Punjab	...	...	13	75	8	96	78	+18
Burma	...	...	4	1,03	8	1,14	1,55	-41
Bihar and Orissa	...	1	3	1,99	...	2,08	1,46	+62
Central Provinces	...	...	...	40	...	40	31	+9
Assam	...	1	21	45	3	69	1,10	-30
Total	30	9	1,69	26,30	63	29,01	56,54	-37,53

5. As compared with the preceding year, there was an improvement of **Comparison** 57,58 in the total outstanding balance for all India. The improvement occurred with 1915-16. mainly in Madras (48,11), and was due chiefly to the amount of 47½ lakhs, representing grants to the Madras Municipality for water supply and drainage works, referred to in paragraph 6 of the last report, having been admitted on receipt of sanction of the Secretary of State, during the year under review. There was also some improvement in Bengal, Burma and Assam. In Bengal, the improvement was due chiefly to vigorous action having been taken towards the settlement of outstandings; in Burma, to the prompter receipt of detailed countersigned bills, and to the fact that the outstandings of the preceding year included nearly 30 for want of sub-vouchers in connection with land acquisition; and in Assam, to the total of the objections for the year being less than in the previous year.

On the other hand, there were large increases in India and the United Provinces. The increase in India was due (1) to the non-receipt of orders regarding the incidence of the charges in connection with the South Persia Military Police, of which several items, aggregating about 1,50, were subsequently transferred to the books of the Financial Adviser to Sir Percy Sykes, under the orders of the Government of India, (2) to the non-receipt of detailed countersigned bills in support of charges, amounting to 29, drawn from the Quetta Treasury on account of civil works (the bills have since been received and the objection removed) and (3) to the cost of wheat, purchased by the Agricultural Department for distribution in the United Provinces, having been held under objection, for want of sanction of the Government of India, which was subsequently received. The increase in the United Provinces was due mainly to the want of proper distribution of the district staff under different sections under the Pike Scheme, referred to in paragraph 3 above. The increases in Bombay and Bihar and Orissa were due, in the former, chiefly to expenditure incurred on establishments at Kamaran without the sanction of the Government of India; and, in the latter, to the pay and allowance of Veterinary Assistants having been placed under objection for want of sanction of the Government of India to the provincial scale of these officials who were transferred from Bengal.

6. The following statement shows the outstandings according to the years to which they relate. The corresponding figures for the preceding year are also given. **Classification of outstandings according to years.**

		Relating to 1914-15 and previous years.		Relating to 1915-16.		Relating to 1916-17.		TOTAL.	
		No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.
India	31st July 1916	8	26	446	1,90	...	...	454	2,16
North-West Frontier Province	" 1917	2	23	21	8	947	3,35	970	4,16
Madras	" 1916 . . . . .	...	...	93	8	...	...	93	8
Bombay	" 1917 . . . . .	...	...	...	...	79	12	79	12
Bengal	" 1916	3	1	315	43,29	...	...	317	43,30
United Provinces	" 1917 . . . . .	...	...	2	1	315	18	317	18
Punjab	" 1916	7	(a)	123	23	...	...	129	23
Burma	" 1917	2	(a)	1	(a)	210	53	213	53
Assam	" 1916	4	(a)	457	2,06	...	...	491	2,04
	" 1917	1	(a)	3	1	452	1,42	456	1,43
	" 1916	3	2	2,001	8,49	...	...	2,004	8,51
	" 1917 . . . . .	...	...	90	1,71	1,501	15,49	1,591	17,20
	" 1916	3	(a)	423	73	...	...	426	73
	" 1917	1	(a)	3	1	546	95	550	96
	" 1916	13	5	629	1,50	...	...	633	1,55
	" 1917 . . . . .	...	...	1	2	600	1,12	601	1,14
	" 1916 . . . . .	...	...	305	1,45	...	...	305	1,45
	" 1917 . . . . .	...	...	2	1,12	264	95	266	2,08
	" 1916 . . . . .	...	...	191	31	...	...	191	31
	" 1917 . . . . .	...	...	47	15	330	25	336	40
	" 1916	5	a)	544	1,10	...	...	533	1,10
	" 1917	2	(a)	6	2	470	78	478	80
Total	" 1916	20	34	5,634	66,20	...	...	5,672	66,54
	" 1917	8	28	176	2,14	5,768	25,64	5,927	28,01

(a) Amount less than one thousand.

The figure for the year under review is better, as compared with that for the preceding year, in respect of the outstanding amount (25,64 as against 66,20), but worse in respect of the number of items which make up the amount (5,748 as against 5,624). The figure relating to previous years is worse, as compared with that for 1915-16, both in respect of the amount outstanding (8,37 as against 84) and in respect of the number of items which make up the amount (184 as against 48).

Analysis of
outstandings
relating to
1914-15 and
previous
years.

7. Out of the 48 items relating to 1914-15 and previous years remaining unadjusted on the 31st July 1916, 40 were adjusted during the year under review. Of the balance of 8, outstanding on the 31st July 1917, 2 pertain to the year 1913-14 and 6 to the year 1914-15. The following statement shows the amounts of these outstandings and the provinces to which they relate:—

Year.	Provinces.	No. of items.	Amount in Rs.
1913-14	{ Bengal	1	274
	{ Punjab	1	8
1914-15	{ India	2	23,188
	{ Bombay	2	81
	{ Assam	2	1,21
	Total	8	23,619

The amount outstanding in Bengal is, as stated in the last report, in course of recovery by monthly instalments from a pensioner.

The items in the Punjab, Bombay and Assam are small and have since been adjusted.

One item in India, which amounts to Rs. 23,126, represents, as stated in the last report, part of the closing balance of the Baghdad Treasury, which was handed over by the Political Resident to the United States Consul and held under suspense. The other item represents rent on the capital cost of furniture, short paid by the Head of an Administration. Although no actual recovery will have to be made on this account from the officer concerned, the item remains outstanding, pending the final decision of the Government of India on the subject.

Analysis of
outstandings
relating to
15-16.

8. The total outstandings for 1915-16 were reduced from 66,20 on the 31st July 1916 to 3,14 on the corresponding date in 1917. In other words, 95.3 per cent. of the objections for 1915-16, outstanding on the 31st July 1916, were cleared during the period under review. The balance is made up of 176 items, distributed amongst the Provinces as follows:—

Province.	No. of items.	Amount.
India	21	8
Madras	2	1
Bombay	1	(a)
Bengal	3	1
United Provinces	90	1,71
Punjab	3	1
Burma	1	2
Bihar and Orissa	2	1,18
Central Provinces	47	15
Assam	6	2
Total	176	

(a) Amount less than one thousand.

9. Of these items the more important are given below :—

India.—The outstandings include (1) Rs. 8,816, which represent charges in connection with the South Persia Rifles, which have since been transferred to the books of the Financial Adviser to Sir Percy Sykes, and (2) Rs. 2,868, which represent the excess expenditure over the contract grant of the Seistan Consulate.

United Provinces.—The items represent mainly amounts placed under objection for want of proper distribution of district staff in connection with the Pike Scheme, as stated in paragraph 5 above.

Bihar and Orissa.—One of the two items represents pay and allowance (Rs. 1,12,852) of the Veterinary Assistants, transferred from Bengal, which await the sanction of the Government of India to the provincial scale of these officials.

Central Provinces.—The items represent expenditure in connection with the scheme for the grading of patwaries, which has since been sanctioned by the Secretary of State.

10. The objections for 1916-17, outstanding on the 31st July 1917, amounted to 25,64, and may be classified as follows :—

Analysis of outstandings relating to 1916-17.

Want of sanction	4,92
Want of detailed countersigned bills	1,44
Want of sub-vouchers	1,68
Service payments for recovery	44
Other objections	17,16
Total	25,64

The corresponding balance for 1915-16, outstanding on the 31st July 1916, was 66,20. The reasons for the improvement have been given in paragraph 5 above.

Under 'Want of sanction' the figures were highest in India (2,09). The outstandings included (a) 1,47 on account of charges connected with the South Persia Rifles, the accounts of which were subsequently transferred to the audit of the Financial Adviser to Sir Percy Sykes, (b) 15 incurred in connection with the introduction of Pusa wheat in the United Provinces, held under objection for want of sanction of the Government of India and (c) 18 incurred on the Basra Survey party. All these were subsequently adjusted. The outstandings in Burma and Bihar and Orissa were 58 and 56, respectively, and included in the former province, 34 on account of excess over the sanctioned scale of certain Military Police battalions, which was subsequently sanctioned by the Local Government, and, in the latter, 44 on account of pay and allowance of Veterinary Assistants, transferred from Bengal. The outstandings in Bombay included 83 on account of expenditure on establishments at Kamaran, which await the sanction of the Government of India.

Under 'Want of sub-vouchers', the figure was highest in Bengal (53). The outstandings included an item of expenditure of 22 on account of the purchase of revolvers by the Deputy Inspector General of Police, Intelligence Branch, in March 1917. This item was subsequently adjusted.

Under 'Other objections' the figure was highest in the United Provinces (14,56). Of this, 14,30 was due to the want of the proper distribution of district staff under the Pike Scheme. The outstandings in India (1,23) included (a) 25 on account of advances drawn in the Salt Department, and (b) 11 on account of charges for excavation, incurred in the Archaeological Department without detailed supporting vouchers, and (c) 12 on account of salaries of some officials in Persia pending receipt of last pay certificates and charge reports in some cases and acknowledgments from the officers themselves in others. The outstandings in Bengal (48) included 28 on account of excess over contract grants for the year under review, out of which 20 were subsequently adjusted.

Financial Irregularities.

Drawal of money in advance of requirements with a view to avoiding lapses of Budget grants.
Madras.

11. Cases still continued to occur in which money was drawn in advance of requirements with a view to avoid a lapse of Budget grants. There was some improvement in Madras in this respect as the result of stringent orders issued by the Local Government. A few instances of the irregularity are given below; others will be found in the appendix:—

(a) Out of Rs. 4,000 sanctioned for certain works in a criminal settlement during 1916-17, Rs. 1,154-12-8 only were spent up to the end of March 1917. In order to avoid a lapse of budget grant, and on the ground that the works were urgent, the District Magistrate advanced Rs. 2,542-7-3 in March 1917 to the Manager of the settlement for the completion of the works. This amount having been held under objection in audit the District Magistrate obtained the sanction of Government to the course adopted by him. As this sanction was directly opposed to the rule in article 84-A of the Civil Account Code, the matter was referred to Government again by the audit office, and in reply they stated that their order was merely intended to give *ex post facto* sanction to an act which could not be undone, and not to convey approval of the irregular procedure. It was again pointed out to Government that, though the amount had been drawn so far back as March 1917, vouchers for a sum of Rs. 1,389-7-3 were then (August 1917) still wanting, and that it was desirable that the balance should be refunded, to be redrawn when actually necessary. Government, thereupon, directed that the unspent balance should be refunded into the treasury, and this was eventually done on the 15th September 1917, nearly a month after the date of the orders of Government directing the refund.

(b) Rs. 707-4-3 was drawn from a treasury in February 1917 by the Headmaster of a Training School, for the purchase of certain books, apparatus, etc., but payee's receipts for Rs. 645-10-3 only were furnished to the audit office and the balance of Rs. 61-10-0 was refunded into the treasury in July 1917. Of the receipts furnished two showed that payment had not been made till May and June 1917 respectively. The Local Government issued orders temporarily depriving the Headmaster of his acting promotion.

(c) An officer of the Medical Department drew in February 1917, the full amount of Rs. 1,500 sanctioned in connection with a scheme for the delivery of popular health lectures. Sub-vouchers for Rs. 685-14-5 were submitted by him to the audit office in April 1917, but Rs. 814-1-7 remained unaccounted for till August 1917, when he was requested to refund the amount, which appeared not to be required for immediate disbursement. The officer thereupon forwarded vouchers for Rs. 145-5-0 in September 1917. The balance of Rs. 668-12-7 was refunded into the treasury on the 24th idem.

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(d) In one case, the whole amount of Rs. 20,000 allotted for acquisition of land was drawn towards the end of March 1917, though awards in this connection had not been made before the money was drawn. Out of this, Rs. 3,416-9-0 were disbursed in March 1917, Rs. 5,201-8-8 subsequently, and the balance was refunded on the 18th June 1917, the land acquisition proceedings having been withdrawn under orders of Government.

ited Provinces.

(e) A sum of Rs. 3,868-14-8 was drawn by an officer in March 1917 for contingent expenditure. Out of this amount Rs. 298, Rs. 15-8-0 and Rs. 3 were refunded in March, April and July 1917, respectively. On being asked by the audit office to furnish a detailed bill in support of the charges, the Controlling Officer stated that some vouchers were wanting and that on their receipt the bill would be sent duly countersigned. Meanwhile, a change in the drawing and the controlling officers took place, and it was then found that a sum of Rs. 1,000 was still left unspent with the head clerk of the office. The amount was refunded in August 1917, and a detailed bill for the balance was then submitted. The matter was reported to Government by the Controlling Officer as well as by the audit office, and the serious nature of the irregularity was impressed upon the draw Government.

stral Provinces.

(f) Certain furniture was ordered by a Deputy Commissioner in January 1917 from a Nagpur firm. Part of it not having been received (though promised) in March 1917 the officer drew Rs. 342-14-0 from the treasury on

the 30th March 1917, and lodged it with the nazir, pending receipt of the articles, which did not arrive till the 10th May 1917.

(g) A sum of Rs. 900, sanctioned by the Local Administration in November 1916, for the construction of certain buildings in a sub-division, was drawn by a Deputy Commissioner on the 31st March 1917, without details or sub-vouchers. On the audit office calling for the sub-vouchers on the 24th April 1917, the Sub-Divisional Officer furnished the Deputy Commissioner on the 9th May 1917, with sub-vouchers amounting to Rs. 864-5-0 only, which were paid to the contractor in two instalments on the 11th April and the 8th May 1917, respectively, the unexpended balance of Rs. 35-11-0 being refunded into the treasury on the latter date.

Assam.

(h) The same Deputy Commissioner similarly drew a sum of Rs. 450 in lump on the 31st March 1917, for the construction of certain temporary buildings in the same sub-division, for which the expenditure was sanctioned by the Local Administration in July 1916. On the audit office calling for the sub-vouchers, it was stated that the Sub-Deputy Collector concerned had been asked to obtain and send a stamped receipt from the contractor. On the 18th June 1917, the Deputy Commissioner was again asked to furnish the sub-vouchers for Rs. 450, and to explain why the money was drawn in advance of requirement. After two reminders he replied that the amount had been refunded into the treasury on the 30th July 1917. On the 27th August 1917, he was again asked to state why the money was drawn at all in March 1917, when it was not required for payment, and also why the amount was not refunded till the 30th July 1917. On the 13th November 1917, the audit office was informed that the money was drawn for payment just after the work was completed, that the contractor did not turn up to receive payment for a considerable time, that when he came he said that he was paid by the Public Works Department and that the amount was then refunded into the treasury.

12. Several cases of fraud came to light during the year under review. Generally speaking, they revealed no material defect of system, but were due mainly to carelessness or negligence on the part of the responsible officers. They point to the great necessity for a strict observance of financial rules by all officers, if losses of Government money are to be avoided. Details of a few cases are given below; those for which treasury officers were responsible being shewn separately.

Fraudulent
defalcations
occasional
by negl.

(a) A sum of Rs. 1,000 was fraudulently drawn from a treasury in October 1916 on the presentation, by a Secretariat peon at the instigation of a clerk, of a forged letter, purporting to have been signed by the Secretary of a Department, and of a forged receipt purporting to have been signed by the Head Assistant of that Department. The treasury had no specimen signatures of the officers concerned for comparison with the signature on the bill and did not satisfy itself that the peon actually came from the Department of the Secretariat from which the bill purported to come. The clerk was sentenced to rigorous imprisonment for 5 years.

Treasurer
Officer
Bengal.

(b) Rs. 2,773-7-0, consisting chiefly of land revenue paid in by village headmen, were embezzled by the sub-accountant of a sub-treasury. The embezzlement was rendered possible by this official being allowed to receive revenue collections, paid in by village headmen without receiving chalans and issuing receipts for them. The sub-accountant was convicted in a criminal court and fined. A sum of Rs. 1,798-1-0 was written off by Government as irrecoverable, and the balance of Rs. 980-6-0 is in course of recovery from the different headmen, the sub-treasury officer and a clerk, who were responsible for the loss. The embezzlement was chiefly caused by lack of intelligence and carelessness on the part of the sub-treasury officer, who was reverted to his former post of clerk. There was also a defect of system, in that it was the practice for the receipted chalans for revenue collections paid in to be destroyed as soon as the commission on such collections was paid. The public were thus led to believe that the only use for receipted chalans was the right to get commission on them and their main function, as receipts for moneys paid in, was lost sight of. Precautions have been taken to minimise the possibility of similar frauds in future.

Burma.

Officers.

(c) In the office of a Superintendent of Police, a sum of Rs. 2,606-12-0 was embezzled by a clerk in connection with the payment of travelling allowance bills during a period of over two years, from September 1914 to October 1916. Office copies of the bills were prepared by station house officers and consolidated by the inspectors, who sent them to the district police office for check, without entering the totals, as the bills were often modified at that office. The clerk in the district office, who was entrusted with the checking and preparation of the fair copies of these bills, entered fictitious totals at the bottom of many of the headquarters bills, the amounts of which were payable in cash. In the fair copies of these bills fictitious journeys and halts were entered to support the altered totals. On cashing the bills memoranda advising remittances were prepared by the clerk. In the case of altered bills he paid to the Inspectors the money actually due, embezzled the remainder and never sent the memoranda or altered the totals therein to accord with the amounts paid. Inspectors' acknowledgments were obtained, if possible, without the figures being entered therein—the false amounts being inserted afterwards: and when the figures were entered by the inspectors, they were altered before production at the district office. The totals of the acquittance rolls were always altered so as to correspond with the false amounts. The fraud was discovered by an official who, having been paid less than he claimed, called at the district office, examined his bill and found fraudulent entries therein. This led to the examination of other bills, and the discovery that the clerk had misappropriated Rs. 2,606-12-0. He was prosecuted, convicted and sentenced to a fine and a long term of imprisonment, and the loss was ordered by the Inspector-General of Police to be made good by the office manager and accountant, who were also severely reprimanded and punished, the former being debarred from promotion for three years and the latter reduced. The Inspector-General of Police reported the case to Government, who asked the District Superintendent of Police why he, too, should not make good a part of the money lost. There is no indication, however, in a subsequent order of the Local Government, dated the 5th March 1918, in which this case is dealt with, that any disciplinary action has been taken against the District Superintendent of Police.

(d) A sum of Rs. 576-1-0, being the amount of irrigation revenue collections, made from the village officers of a certain village, was embezzled by a shroff karkun, who received the money but omitted to credit the same to the treasury and covered up his omission by fraudulent alterations in the chalans. The head karkun failed to investigate the matter at once, but a subsequent investigation by him elicited a confession from the culprit. Rs. 570 were recovered from the shroff karkun, who was prosecuted, found guilty and sentenced to undergo a term of rigorous imprisonment. The fraud was rendered possible by gross negligence on the part of the head karkun, for which his promotion has been stopped for two years.

(e) A sum of Rs. 1,342-1-11 was embezzled by the accountant of an establishment, who had the disbursing of large sums of money on account of the pay, travelling allowance and grain compensation allowance of the establishment. The head of the office omitted to see that the money was actually disbursed, that the acquittance rolls were checked, and that the undisbursed pay and allowances were refunded by short drawal in subsequent bills, although he furnished the usual disbursement certificates in all the bills. The accountant was prosecuted and sentenced to rigorous imprisonment for two years. I am not aware whether any disciplinary action has been taken against the head of the office.

(f) The head clerk of a Divisional Forest office embezzled forest revenue, etc., to the extent of Rs. 1,212-12-8. Of this amount, Rs. 233-11-7 was recovered from the security deposit and undisbursed pay, and Rs. 489-1-1 was written off by the Local Government. The balance of Rs. 490 was ordered to be recovered from the Divisional Forest Officer for his failure to exercise a sufficient check when passing the accounts. The head clerk, who embezzled the money, was sentenced to three years' rigorous imprisonment.

(g) A sum of Rs. 3,560-7-11 was embezzled by the head clerk of a Divi-

Forest Officer to take the precautions laid down in the Code rules in regard to receipts of money payable into the treasury and the disposal of sums drawn from the treasury for the requirements of the Department. The fraud came to light as the result of an enquiry made by the Divisional Forest Officer regarding the value of some *sal* trees, sold by the Forest Department, which the head clerk had misappropriated. The official was then prosecuted, convicted and sentenced to rigorous imprisonment and a fine of Rs. 750. The Local Administration were asked to write off the irrecoverable balance of the loss, which amounted to Rs. 3,212-12-10, after crediting to Government the sum of Rs. 317-9-7, being the amount at the credit of the security deposit account of the head clerk, and Rs. 80-1-6, being the amount found in his drawer after suspension. There is no indication in the orders passed by the Local Administration that they have considered the degree of responsibility of the Divisional Forest Officer by reason of his inadequate supervision over the work of his head clerk and his neglect of rules.

(A) The work of an impositor in a press is to arrange pages of type and secure them in chases in such a manner that when they are printed and the sheets folded they will follow in numerical order. In the course of an audit inspection of a Government of India Press, it came to notice that certain impositors were systematically claiming imposition charges during 1914-15 to 1916-17 on proofs of formes which they never imposed. The *modus operandi* was as indicated below. Press Accounts.

After obtaining the section-holder's initials on one genuine proof of matter that had really to be imposed and was imposed, they collected a number of bogus files, apparently from the Press room, placed them below the proof bearing the section-holder's initials and wrote on the authenticated proof the total number of proofs contained in the bundle. The computer, who passed the charges, contented himself with seeing that the number of proofs in the bundle agreed with the number shown on the topmost proof, which was authenticated by the section-holder, and computed the charges for the whole batch. The bogus proofs thus put up for charge consisted of duplicates of proofs charged in previous months and of proofs of work which did not require to be imposed at all.

The fraud was rendered possible by the section-holder not initialling on each proof actually imposed and by the absence of the precautions for recording register numbers and details of files. The computer should also have seen that all the proofs in the bundles consisted of matter which required to be imposed. The amount embezzled during the four months of 1915-16 audited, amounted to Rs. 92-14-3 which has been recovered. Proper precautions have now been taken to prevent the possibility of such frauds in future. One of the impositors has been dismissed and the other has been reduced to temporary rank with loss of pension.

13. Several cases of double claims preferred and paid came to light during the year under review. These included double payments of pensions and interest on Government Promissory notes, owing chiefly to error in making, or to omission to make, proper notes of payment at the treasuries. Details of a few cases are given below ; others are included in the appendix. Double claims preferred as paid.

(a) A cheque, dated the 3rd November 1915, for Rs. 251-5-4, drawn by a Divisional Disbursing Officer on a treasury, was cashed by it on the 29th November 1915, after the issue on the 23rd November 1915 of a non-payment certificate, on the strength of which a fresh cheque was given to the payee. The amount was recovered and credited to Government on the 1st January 1916. Punjab.

(b) The Treasury officials, having cashed on the 10th October 1916, a cheque, dated the 30th September 1916, for Rs. 1,239-8-5, drawn by a Divisional Disbursing Officer, certified on the 3rd November 1916 that it had not been paid, thereby causing a double payment.

(c) A grant-in-aid of a school for Rs. 800 for the year 1915-16, was paid in January 1916 on a simple receipt signed by the Secretary of a Municipal Committee, and passed for payment by a Deputy Commissioner, and again in May and June 1916 on grants-in-aid bills of Rs. 200 for each quarter, signed by the Secretary, and countersigned by an Inspector of Schools. On Central Province

the double payment being brought to notice by the audit office, the Municipality refunded the amount, expressing regret that the same grant should have been drawn twice on vouchers received at different times through different gazetted officers. The orders of the Local Administration attributed the error to neglect by the Deputy Commissioner of the rules in the Treasury Manual, adding that, as the officer had since retired, no further action was necessary.

(d) The grant-in-aid of Rs. 50 for January 1916, of a middle English school, was drawn once in February and again in June, 1916. The second payment was made on a duplicate bill, passed by the Inspector of Schools on receipt of a certificate of non-payment of the original bill from the sub-treasury officer, and was not refunded until the error was pointed out by the audit office. The president of the school committee explained that the money, paid in the first instance, was received by the secretary, but was not entered in the accounts owing to oversight, and that if the sub-treasury officer had taken the trouble to examine his books and not given an incorrect certificate, the mistake would have been rectified earlier. The Local Administration ordered that the accountant of the sub-treasury, who was responsible for the irregularity, should be allowed no promotion, officiating or substantive, for a period of 8 years.

14. An officer in the Central Provinces, received an advance of Rs. 2,000 for the purchase of a motor car in July 1916 after executing the mortgage bond in the usual form, which requires that the motor car under mortgage to Government, should be more particularly described in a separate schedule attached thereto. He did not, however, actually purchase a motor car but kept the money with him for about 8 months, paying the instalments by deduction from his salary and leave allowances. The fact came to light when he wrote to the audit office in March 1917 that, consequent on the abrupt rise in prices, he could not close the bargain and had therefore decided to keep a motor cycle. This statement was misleading, as he already had a motor cycle, purchased about 23 months previously. The balance of the advance was recovered in April 1917. The Local Administration asked the Controlling Officer to communicate to the officer the Hon'ble the Chief Commissioner's strong disapproval of his conduct in the matter. I do not consider that adequate action has been taken in this matter.

15. It came to notice in the Punjab that charges for water supplied by municipalities to the free quarters of police officers were being paid by heads of offices from contingencies, together with the charges on account of water supplied for buildings used for Government purposes. The matter was brought to the attention of the Local Government and orders were issued fixing a scale for water charges for officers of the police department, occupying free quarters, whose pay was more than Rs. 50 per mensem. The approximate loss to Government was about Rs. 163 a year.

16. An officer in Bombay, on being transferred from one district to another, took only his mother and sister with him and was thus entitled to three second class fares, under article 1098 of the Civil Service Regulations, but claimed four on the assumption that he was entitled to the maximum number of fares, irrespective of the actual number of persons travelling. The irregular claim came to notice, owing to a remark on the reverse of the bill that the names of the members of the family were not given as they were not required, which led the audit office to enquire whether the head of the office had satisfied himself as to the validity of the claim. The explanation given shewed that proper attention had not been given to the rule in article 1161 of the Civil Service Regulations. The excess claim was subsequently recovered. The case illustrates the necessity for a careful scrutiny by all officers of bills, which they are required to sign or countersign, as audit has to rely largely on their certificates for the accuracy of the facts on which claims are based.

17. An advance of Rs. 1,000 was drawn on the 19th January 1916, under article 187 (e), Civil Account Code, by a treasury officer in Assam, in connection with the remittance of treasure to another station. As the escort party accompanying the remittance returned by the end of January 1916, the advance should have been adjusted in February 1916. But in spite of several

reminders, no detailed bill in adjustment of the advance was submitted to the audit office until January 1917, and an unexpended balance of Rs. 284-14-0 was not refunded into the treasury till the 15th November 1916. It was explained that the unexpended balance remained with the nazir, and was entered in his cash book, but he neglected to refund the amount or to submit a detailed bill in adjustment of the charges actually incurred, in proper time. The nazir, who was mainly responsible for the irregularity, was made to retire.

18. The head of an office in the Punjab, in June 1916, obtained an advance of Rs. 1,000 to meet a deficiency in his permanent advance, drawing the amount on a contingent bill as charges for 'freight on stationery', though there was no specific payment to be made under this head. Other contingent bills were drawn in July and August, but the amount of Rs. 1,000 was not refunded into the treasury till September. Irregular action to meet a deficiency in a permanent advance.

19. An instance of payment before due date, in contravention of article 26, Civil Account Code, was noticed in Assam. The pay bill of an Assistant Surgeon for September 1916 was cashed at a sub-treasury on the 29th September 1916, before payment was due. Payment before due date.

Public Works Department.

20. The following statement shows, for the Buildings and Roads Branch of the Public Works Department, the total expenditure incurred, the total amount of objections raised, and the percentage which the latter bears to the former. Percentage of objections to total expenditure: Buildings and Roads Branch.

Buildings and Roads Branch.

Provinces.	Total expenditure.	Total amount of objections.	Percentage of total objections to total expenditure.	Similar percentage for 1915-16.	Increase + Decrease -
India	65,66	31,78	48(a)	56	-8
North-West Frontier Province . .	20,82	3,04	15	14	+1
Madras	67,37	31,38	32	39	-7
Bombay	76,98	32,03	42	33	+9
Bengal	55,50	25,97	47	61	-14
United Provinces	1,04,19	42,33	41	28	+13
Punjab	46,48	7,83	16	24	-8
Sindh Imperial Sub-Division . .	1,86	24	13	25	-12
Burma	1,01,00	17,91	18	20	-2
Bihar and Orissa	43,53	25,40	59	42	+10
Central Provinces	53,76	13,70	25	31	+4
Hyderabad	29	1	3	...	+3
Central India	4,60	20	4	9	-5
Assam	24,66	7,21	30	35	-5
Port Blair	1,46	75	51	4	+47
TOTAL	6,73,16	2,32,58	34	34	...

(a) For the Delhi Province the total expenditure is 49,95, the total amount of objections 29,89, and the percentage 60 (against 66 in the preceding year).

21. It will be observed that, taking all the provinces together, the percentage of objections to total expenditure remained the same as in the preceding year. There were, however, substantial improvements in India, Madras, Bengal, and the Punjab. The improvement in India was due chiefly to the introduction of changes in the treatment of objections for want of payees' receipts, and Comparison with 1915-16.

paid acquittance and muster rolls in the Delhi Province. There was an improvement also in connection with works relating to the Viceregal Estates and civil works under the Director General, Military Works. In Madras, the improvement was due mainly to an outlay of 1,88 for the new currency office without estimate in the previous year. In 1915-16 there was comparatively heavy outlay on certain water supply and drainage works without appropriation, pending adjustment against contribution for works aided by Government. In Bengal, the improvement was attributable to the abolition of the Dacca University Division and the consequent absence of irregularities and to less outlay on works without sanction to estimates. In the Punjab (including Simla Imperial sub-division), the better result indicated general improvement. On the other hand, there were increases in Bombay, the United Provinces, Bihar and Orissa, and Port Blair. The increase in Bombay occurred mainly in connection with objections for want of estimates. The increase in the United Provinces was due to (1) expenditure having been incurred on certain provincial educational buildings without technical sanction to the estimates, (2) expenditure in excess of estimates for the Lucknow and Benares water supply schemes and the Central and South blocks of the new High Court at Allahabad and (3) advances to certain contractors having been placed under objection pending clearance on final payments. In Bihar and Orissa, the increase was due to large outlay in the Bankipore special works division in excess of estimates on three large works, viz., the Secretariat buildings, Government House and the High Court. The increase in Port Blair was due to want of information as to the sanction of an estimate which had been accorded in 1913-14, and to the introduction of the system of audit of expenditure on repairs against sanctioned estimates, instead of against the total budget allotment, which was in existence prior to the year under review.

percentage
objections
total
expenditure:
Irrigation
Branch.

22. The following statement shows, for the Irrigation Branch of the Public Works Department, the total amount of objections raised as compared with the total expenditure incurred during the year and the percentage which the former bears to the latter.

[Irrigation Branch.

Province.	Total expenditure.	Total amount of objections.	Percentage of total objections to total expenditure.	Similar percentage for 1915-16.	Increase + Decrease -
India	2,94	1,13	38	24	+14
North-West Frontier Province.	15,90	2,34	15	19	-4
Madras	41,65	5,55	13	23	-10
Bombay	51,91	29,09	57	59	-2
Bengal	16,41	14,74	90	86	+4
United Provinces	30,98	6,84	22	21	+1
Punjab	1,53,03	12,64	8	13	-5
Burma	14,45	2,19	22	23	-1
Bihar and Orissa	8,44	3,23	38	35	+3
Central Provinces	23,15	16,50	72	53	+19
Assam	38	7	18	9	+9
TOTAL	2,59,24	96,01	37	30	-7

compared
with 1915-16.

23. As compared with the preceding year, the percentage for all India showed an improvement of 8, which was contributed to mainly by Madras and the Punjab, due chiefly to heavier outlay in the preceding year in excess over estimates in both the provinces, and on miscellaneous irregularities also in the latter. On the other hand, there were increases in India, the Central

Provinces and Assam. The increase in India was due to expenditure incurred in excess of estimate and appropriation on the construction of a permanent weir across the Nari river and the Upper Kesh Scheme. The increase in the Central Provinces was due mainly to outlay on the Waingunga and Tandula canal projects in excess of estimates and to detailed estimates for works in the Mahanadi Head Works Division not having been sanctioned. In Assam, the increase was accounted for by the fact that the bulk of the expenditure related to annual repairs, the estimates for which are not sanctioned till August and September.

24. The following statement shows separately, under the Buildings and Roads and Irrigation Branches, the percentage of works started without detailed sanctioned estimates. The figures have been calculated with reference in most of the provinces to about 20 per cent. of the divisions. The corresponding figures for the preceding year are given for purposes of comparison.

Percentage of works started without estimates to total number of works started during the year.

Provinces.	BUILDINGS AND ROADS BRANCH.			IRRIGATION BRANCH.		
	1915-17.	1915-16.	Increase + Decrease -	1915-17.	1915-16.	Increase + Decrease -
India (excluding Delhi Province)	20	31	-11	46	20	+26
Delhi Province	13	10	+3	...	...	...
North-West Frontier Province	34	37	-3	3	(a)	+2
Madras	23	28	-5	23	20	+3
Bombay	28	31	-3	56	48	+8
Bengal	48	45	+3	50	49	+1
United Provinces	25	26	-1	23	(b) 17	+6
Punjab	21	4	+17	1	3	-1
Burma	16	13	+4	16	11	+5
Bihar and Orissa	14	10	+4	12	27	-15
Central Provinces	20	23	-3	51	48	+3
Assam	44	35	+9	58	47	+11
Hyderabad	...	7	-7	...	...	...
Central India	5	20	-15	...	...	...
Rajputana	10	3	+8	3	1	+2
Port Blair	51	49	+2	...	...	...

(a) Less than one per cent.

(b) Differs from the figure shown in the last report owing to the percentage for all divisions having been shown instead of 20 per cent. of divisions taken in the last report.

It will be observed that a very high percentage of works continues to be started without detailed sanctioned estimates in several provinces. In the Buildings and Roads Branch, the main improvements were in India (excluding Delhi Province), Hyderabad and Central India and there were noticeable fallings off in the Punjab, Assam and Rajputana. The increase in the Delhi Province was due to payments of arrears due to labourers and contractors, which accrued in 1915-16, being made in the year under review, before the estimates for annual repairs had been sanctioned. In Bengal, the increase was due to the rise in the proportionate expenditure on repairs, of which a large portion is usually carried out in anticipation of regular estimates. In the Punjab, the increase was due to annual repairs in two out of the three selected divisions, not having been sanctioned till the end of July 1916. In Burma, the increase was due to the estimates for a large number of repairs having been sanctioned late in the year. In Bihar and Orissa and Assam, the increase occurred mainly under repairs, owing, in the latter, to the curtailment of the programme of original works on account of the war and the consequent rise in the proportion of repairs (the estimates for which are generally

sanctioned in the second quarter of the financial year). In Rajputana, the increase was due to 12 works, in connection with the provision of accommodation for Indian convalescents at Deesa having been started without estimate, owing to the urgent demand for these buildings. In the Irrigation Branch, there was a substantial improvement in the percentage, as compared with that for the preceding year, in Bihar and Orissa and noticeable fallings off in India (excluding Delhi Province), Bombay and Assam. The increases in India and the United Provinces and Burma were due to annual repairs having been taken in hand before sanction to the estimates was accorded. The increase in Assam was due to the reason explained under the Buildings and Roads Branch.

25. The following statement shows the percentage of works started without estimates to the total number started during the year under review, separately under 'original works,' 'ordinary repairs' and 'special repairs' for each branch of the department. The figures have been calculated, as in the preceding paragraph, with reference in most of the provinces to about 20 per cent. of the divisions taken at random :—

Province.	BUILDINGS AND ROADS BRANCH.			IRRIGATION BRANCH.		
	Original Works.	Ordinary repairs.	Special repairs.	Original Works.	Ordinary repairs.	Special repairs.
India (excluding Delhi Province)	6	30	4	43	58	20
Delhi Province	7	22	...	...	...	...
North-West Frontier Province .	27	42	17	1	11	2
Madras	15	28	15	16	33	16
Bombay	21	39	40	46	73	47
Bengal	21	51	...	19	58	14
United Provinces	11	36	14	13	29	13
Punjab	1	38	6	(a)	2	2
Burma	10	22	12	5	29	13
Bihar and Orissa	9	17	11	6	14	4
Central Provinces	12	45	29	59	54	12
Assam	5	54	2	33	70	...
Central India	3	17	11	...	...	...
Rajputana	5	13	10	4	2	...
Port Blair	50	100	...	...	...	...

(a) Less than 1.

It will be observed that a very large percentage of ordinary repairs is undertaken in most of the provinces without sanction to detailed estimates. In the Irrigation Branch, a large percentage is noticed under original works in India (excluding Delhi Province), Bombay and the Central Provinces. The percentage in Bombay under special repairs is high in both branches.

As pointed out in the previous reports, it is of importance that action should be taken by administrative authorities to ensure a more strict observance of the code rules on the subject. At the same time the rules themselves may repay examination. There is no reason from an audit point of view why an annual repair estimate should lapse at the end of the financial year as is prescribed in paragraph 714, Public Works Department Code.

percentage
works
started
without estimates
to
total number
works
started
during the
year, under
original
works,
ordinary
repairs and
special
repairs.

Analysis of Outstanding Objections.

26. The balances of the several classes of objections, raised up to the 31st March 1917 but remaining unadjusted on the 31st July 1917, are given in the following statement :—

Province.		Want of Estimate.	EXCESS OVER ESTIMATES.		Want of appropriation.	Excess over appropriation.	Miscellaneous irregularities.	TOTAL.	Total on 31st July 1916.	Increase + Decrease
			Covered by administrative sanction.	Not covered by administrative sanction.						
India .	Buildings and Roads.	61	5	19	0	80	2,44	4,18	4,45	-27
	Irrigation .	...	15	...	...	...	...	15	1	+14
North-West Frontier Province.	Buildings and Roads.	55	17	...	1	8	...	76	43	+34
	Irrigation .	...	16	5	...	11	1	33	2,56	-2,23
Madras .	Buildings and Roads.	35	49	1,45	...	17	78	3,35	2,22	+1,03
	Irrigation .	87	1,29	2,12	...	17	7	4,52	5,85	-1,33
Bombay .	Buildings and Roads.	7,24	28	84	73	67	76	11,17	12,64	-1,47
	Irrigation .	12,45	1	6,64	2	23	21,24	40,59	37,69	+2,90
Bengal .	Buildings and Roads.	51	...	20	7	13	15	(a)1,05	3,91	-2,86
	Irrigation .	5,41	...	7,60	...	19	1,89	15,09	8,89	+6,20
United Provinces of Agra and Oudh.	Buildings and Roads.	9,66	7	2,62	54	1,09	1,30	15,78	6,86	+8,92
	Irrigation .	2	68	8	...	36	3	1,17	2,44	-1,27
Punjab .	Buildings and Roads.	4	...	83	4	25	59	(b)1,75	(c)10,41	-8,66
	Irrigation .	40	49	5	...	97	30	2,21	3,12	-92
Burma .	Buildings and Roads.	61	...	2,09	4	88	35	3,97	5,15	-1,18
	Irrigation .	...	...	1,50	1	2	...	1,53	2,84	-1,31
Bihar and Orissa.	Buildings and Roads.	24	20,25	18	15	20	46	21,68	11,25	+10,43
	Irrigation .	1	6	...	...	...	6	13	15	-2
Central Provinces.	Buildings and Roads.	6	33	...	11	25	4	78	(d)1,26	-46
	Irrigation .	90	7,40	...	...	...	65	8,95	12,57	-3,62
Assam .	Buildings and Roads.	2	...	...	...	4	22	29	40	-11
	Irrigation .	...	...	...	...	...	...	...	...	...
TOTAL .	Buildings and Roads.	30,70	31,68	3,41	1,78	4,50	7,59	64,60	58,97	+5,69
	Irrigation .	30,06	10,24	18,04	-3	2,05	24,25	74,67	76,18	-1,46
TOTAL .		40,76	31,92	21,45	1,81	6,55	31,84	1,39,27	1,35,10	+4,23

(a) Includes 48 for Port Blair.

(b) " 4 " the Simla Imperial Sub-Division.

(c) Includes 6 for the Simla Imperial Sub-Division.

(d) " 1 " Central India.

27. As compared with the preceding year, the balance for the whole of India shows an increase of 4,23, which is the net result of an increase of 5,69 in the Buildings and Roads Branch and an improvement of 1,46 in the Irrigation Branch. The increase in the Buildings and Roads Branch, occurred mainly in Bihar and Orissa and the United Provinces. The large increase in Bihar and Orissa was due mainly to expenditure in excess of estimates, on works in connection with the new capital. In the United Provinces, the increase was due to works in connection with several educational buildings, being started with the administrative approval of the Local Government, in the absence of the professional approval of the Chief Engineer to the estimates framed by the contractors, to expenditure, in excess of estimate not covered by administrative sanction and also in excess over appropriation, in connection with the new High Court at Allahabad, to expenditure on water supplies from tube wells to municipalities, and to amounts appearing in the accounts of the Water Boring division as due from two contractors, pending adjustment of the value of plant, in respect of which the advances had been made against final sub-heads of the estimate. The increase in Madras was due chiefly to the payment of 150 in 1916-17 by the India Office in London to a firm of contractors, in settlement of a claim against Government for breach of contract in connection with the new Collector's office at Madura. These increases were partly counterbalanced by improvements in the Punjab, Bengal, Bombay and

Comparison with 1915-16.

Burma. The improvement in the Punjab, indicated a general improvement under all heads of objections. In Bengal, the improvement was the result of sustained action taken by the audit office throughout the year to clear objections, by reporting all important irregularities monthly to the Superintending Engineers and to the removal of the objections in the Dacca University Division. The improvement in Bombay was due to the clearance during the period under review of several items outstanding from the preceding year and to the speedy adjustment of objections raised during the year. In Burma, the improvement was the result of the more regular submission of vouchers to the audit office.

In the Irrigation Branch, the improvement in the balance was contributed to by all the provinces except India, Bombay and Bengal. The improvement in the North-West Frontier Province, was due chiefly to the second revised project estimate of the Upper Swat River Canal having been sanctioned by the Secretary of State in the year under report. In Madras, it was due chiefly to the inclusion under the objections of 1915-16 of the progressive outlay for 1914-15, incurred in excess over the estimate in the case of tools and plant for the Panjapatti Reservoir project, the sub-works of the Yellanur project and special tools and plant of the Toludur project. In the United Provinces, there has been a tendency towards gradual improvement for the last three years. In the Punjab, it followed the improvement in the amounts placed under objection under excess over estimate and miscellaneous irregularities. In Burma, it was due to the clearance of a large outstanding on account of an excess over the project estimate for the Twante Canal. In the Central Provinces, it was attributable to the prompt regularization of items of objection pertaining to the year under review and previous years. These improvements were to a great extent covered by the increases in Bengal and Bombay. The increase in Bengal, was due chiefly to an expenditure of 2,51 having been incurred without sanction to detailed estimates and of 2,02 in excess over the project estimate, sanctioned by the Secretary of State, in connection with the Maderipur Bheel Route project. In Bombay, the increase was due chiefly to objections raised during the year for want of, or for excess over, project provision on the individual works, sanctioned for the Pravara, Godavari and the Nira Right Bank Canal projects, which amounted to 10,31.

BUILDINGS AND ROADS BRANCH.

28. The following statement shows, for the Buildings and Roads Branch, the outstandings according to the years to which they relate. The corresponding figures for the preceding year are also given for purposes of comparison :—

		Relating to 1914-15 and previous years.		Relating to 1915-16.		Relating to 1916-17.		Total.	
		No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.
India	{ 31st July '16	5	68	41	2,77	...	...	46	4,45
	{ 31st July '17	1	48	4	2,15	45	1,55	50	4,13
North-West Frontier Province.	{ 31st July '16	...	...	11	43	...	...	11	43
	{ 31st July '17	...	...	...	...	24	76	24	76
Madras	{ 31st July '16	11	40	154	1,32	...	...	165	2,22
	{ 31st July '17	4	10	27	40	149	2,75	180	3,25
Bombay	{ 31st July '16	19	5,38	135	6,71	...	...	144	12,64
	{ 31st July '17	8	5,02	8	50	100	5,56	108	11,17
Bengal	{ 31st July '16	2	30	30	2,81	...	...	32	3,91
	{ 31st July '17	...	...	(e) 1	(e) 6	(f) 51	(f) 99	(e) 52	(g) 1,05
United Provinces of Agra and Oudh	{ 31st July '16	17	39	407	6,47	...	...	424	6,86
	{ 31st July '17	1	7	12	30	231	15,41	244	15,78
Punjab	{ 31st July '16	6	6,94	242	(h) 3,47	...	...	248	(h) 10,41
	{ 31st July '17	...	...	2	31	116	(e) 1,44	118	(e) 1,75
Burma	{ 31st July '16	1	5	287	6,10	...	...	288	6,15
	{ 31st July '17	...	...	4	18	187	2,79	191	2,97
Bihar and Orissa	{ 31st July '16	1	1	68	11,24	...	...	70	11,25
	{ 31st July '17	...	...	4	2,25	51	12,45	55	21,02
Central Provinces	{ 31st July '16	5	6	(d) 96	(d) 1,20	...	...	(d) 101	(d) 1,26
	{ 31st July '17	...	...	1	1	96	77	97	78
Assam	{ 31st July '16	1	7	48	28	...	...	49	40
	{ 31st July '17	...	...	...	...	27	29	27	29
Total	{ 31st July '16	68	14,35	1,540	44,15	1,945	45,73	1,946	50,37
	{ 31st July '17	14	3,07	64	12,26	1,945	45,73	1,945	64,36

- (a) Includes 10 items for Port Blair.
 (b) Includes 6 for Simla Imperial Sub-Division.
 (c) Includes 4 for Simla Imperial Sub-Division.
 (d) Includes 1 for Central India.

- (e) Relates to Port Blair.
 (f) Includes 9 items amounting to 43 for Port Blair.
 (g) Includes 45 for Port Blair.

29. Out of the 68 items relating to 1914-15 and previous years, remaining unadjusted on the 31st July 1918, 54 were adjusted during the period under review. Of the balance of 14, which were outstanding on the 31st July 1917, 7 related to 1913-14 and 7 to 1914-15. Analysis of outstanding relating to 1914-15 and previous years.

The following statement shows the amounts of these outstandings and the provinces to which they relate:—

Year.	Provinces.	Number of items.	Amount.
1913-14	{ Madras	2	1
	{ Bombay	4	2,17
	{ United Provinces	1	7
1914-15	{ India	1	48
	{ Madras	2	9
	{ Bombay	4	2,85
	Total	14	5,67

In Madras, the two items relating to 1913-14, which were held under objection under 'Miscellaneous Irregularities,' represent contributions recoverable for works in connection with two tanks, of which one is the subject of litigation and the other is in course of recovery. Of the two items relating to 1914-15, one amounting to 5 under 'Excess over Estimate' represents excess outlay on a taluk office, which awaits sanction to the completion report, and the other amounting to 4 under 'Miscellaneous Irregularities,' represents the amount recoverable for repairing the bund of a tank, in respect of which a law-suit has since been decided in favour of Government, and the recovery is awaited.

In Bombay, the outstandings for 1913-14 represent, as stated in the last report, 2 items amounting to 2,06 under 'Want of Estimate,' 1 amounting to less than 1 under 'Excess over Estimate' and 1 amounting to 11 under 'Miscellaneous Irregularities.' The items under 'Want of Estimate' represent expenditure on constructing two light-houses in the Persian Gulf. The sanction of the Secretary of State is being requested to excess expenditure on the scheme for the lighting and buoying of the Persian Gulf as a whole. When this is received, the Government of India will issue orders in connection with these two items. The item under 'Excess over Estimate,' represents outlay on constructing a lunatic asylum, which has since been adjusted. The item under 'Miscellaneous Irregularities,' represents an amount due from a municipality for work done in connection with a water-supply scheme, for which Government have sanctioned a further grant-in-aid of 7, leaving a net balance of 4 to be recovered from the municipality. The items relating to 1914-15 represent 2 items amounting to 2,89 under 'Want of Estimate,' and 2 amounting to 46 under 'Excess over Estimate.' The items under 'Want of Estimate' represent further outlay on the two light-houses in the Persian Gulf, mentioned above. Of the 2 items under 'Excess over Estimate,' one represents expenditure on constructing the lunatic asylum mentioned above, and the other on constructing an additional bed-room and staircase at Government House, Ganeshkhind, which has since been sanctioned.

In the United Provinces, the item for 1913-14, under 'Want of Estimate,' represents expenditure on metalling a road, which has since been sanctioned.

In India, the item for 1914-15 represents expenditure in anticipation of sanction to estimates on two sub-works of the project 'Long range wireless installation at Kirkee'. The execution of the project is in abeyance.

Analysis of
standings
relating to
1915-16.

80. The following statement shows the outstandings relating to 1915-16 and the provinces to which they relate:—

Provinces.	WANT OF ESTIMATE.		EXCESS OVER ESTIMATE.		WANT OF APPROPRIATION.		EXCESS OVER APPROPRIATION.		MISCELLANEOUS IRREGULARITIES.		TOTAL.	
	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.
India . . . . .	...	...	1	16	...	...	...	...	3	1,09	4	2,15
Madras	10	2	10	26	...	...	...	...	7	12	27	40
Bombay	3	26	4	18	...	...	...	...	1	5	8	59
United Provinces of Agra and Oudh	3	1	4	24	1	(a)	1	(a)	4	5	12	20
Punjab . . . . .	...	...	2	31	...	...	...	...	...	...	2	31
Burma	1	5	3	13	...	...	...	...	...	...	4	18
Bihar and Orissa . . . . .	...	...	4	9,26	...	...	...	...	...	...	4	9,26
Central Provinces . . . . .	...	...	1	1	...	...	...	...	...	...	1	1
Port Blair	1	6	...	...	...	...	...	...	...	...	1	6
Total	18	50	29	10,55	1	(a)	1	(a)	15	2,21	64	12,36

(a) Amount less than one thousand.

India (Delhi).—Of the outstandings, 2 items amounting to 1,73 relate to the Delhi Province, and the other 2 amounting to 42 to the New Capital. In the Delhi Province, the item under 'Excess over Estimate,' represents the excess over the Revised Estimate, sanctioned by the Government of India for the Durbar Memorial Pillar, which awaits sanction to the completion report; and the item under 'Miscellaneous Irregularities,' relates to expenditure (1,57) on the City Extension Scheme, provisionally adjusted under Miscellaneous Advances pending orders on the financing of the scheme. In the New Capital, one item has since been adjusted, and the other represents expenditure (42), debitable to the North Western Railway, pending adjustment on receipt of the orders of the Secretary of State on the proposed new railway station scheme.

Madras.—18 items have since been adjusted. Of the remaining, the principal item is under 'Excess over Estimate,' and represents excess outlay on constructing a bridge over the Indravati, regarding which the submission of the completion report is awaited. Under 'Miscellaneous Irregularities,' the principal items are (a) an excess over the permissible limit of outlay on Government House, which awaits the sanction of the Government of India, and (b) a payment on account of contractors' materials to be recovered from contractors.

Bombay.—In addition to the outstandings in connection with the two light-houses in the Persian Gulf and the lunatic asylum, referred to in the preceding paragraph, the other principal items are (a) constructing Condensing Plant Buildings at Bushire without sanction to estimates, (b) constructing an Assistant Engineer's bungalow and office at Bushire in excess of estimate and (c) extra work done in connection with a water supply scheme, in anticipation of the receipt of the contribution from a municipality.

United Provinces.—The principal items under 'Excess over Estimate' are (a) expenditure on the Lucknow water-supply scheme from tube wells and (b) the construction of the central block, New High Court, Allahabad. Under 'Miscellaneous Irregularities,' the chief item represents amounts due from certain officers, on account of electric current supplied and rent of installations.

Punjab.—The principal item represents expenditure in excess of estimate on compensation for land, acquired for gasetted officers' residences at Lahore, which requires the sanction of the Secretary of State.

Burma.—Of the principal items, one awaits the orders of the Government of India and another awaits further credits to the estimate on account of the sale of materials.

Bihar and Orissa.—The outstanding items represent expenditure in excess of estimate on the new works at Patna. It is stated that the sanction of the Secretary of State has been received to the entire Patna and High Court schemes and that the detailed estimates will be sanctioned for all the works as soon as full particulars are received from the Government of India.

81. The outstandings relating to 1916-17 are analysed below :—

Analysis of outstandings relating to 1916-17.

Province.	WANT OF ESTIMATE.		EXCESS OVER ESTIMATE.		WANT OF APPROPRIATION.		EXCESS OVER APPROPRIATION.		MISCELLANEOUS IRREGULARITIES.		TOTAL.	
	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.
India	8	18	12	8	3	9	30	80	7	45	45	1,55
North-West Frontier Province.	13	55	6	17	1	1	4	3	...	...	24	76
Madras	38	33	58	1,64	...	...	14	17	39	61	149	2,75
Bombay	59	3,13	38	43	31	73	25	67	24	61	166	5,56
Bengal	10	11	7	15	5	7	12	9	8	15	43	57
United Provinces of Agra and Oudh.	54	9,58	105	2,45	55	54	94	1,09	23	1,75	331	15,41
Punjab	1	4	46	52	10	4	25	25	34	59	116	(a)1,44
Burma	9	53	33	1,94	9	4	53	83	34	25	187	3,79
Bihar and Orissa .	15	34	30	11,37	6	15	8	20	2	46	51	12,42
Central Provinces .	8	6	42	31	7	11	23	25	11	4	96	77
Assam	3	3	...	...	...	...	4	4	18	23	27	30
Port Blair . . .	4	24	4	5	...	...	1	3	...	...	9	42
TOTAL	318	16,30	480	19,08	117	1,79	338	4,50	200	5,23	1,343	45,73

(a) Includes 4 for Simla Imperial Sub-Division.

India (Baluchistan).—The only important item under 'Want of Estimate,' is expenditure on improving an Irrigation channel, which has since been sanctioned.

Delhi.—Of the total outstandings, 51 pertain to outlay in the Delhi Province and 35 on the New Capital. In the former, the principal item represents further expenditure (39) on the City Extension Scheme, referred to in the preceding paragraph; another item, amounting to 6, awaits submission of the detailed bill. In the New Capital, the principal outstanding item relates to expenditure without appropriation on stock, which has since been adjusted.

North-West Frontier Province.—The important items under 'Want of Estimate' relate to special repairs to two causeways. The principal item under 'Excess over Estimate' is the expenditure on the working of a steamer over the Indus at Dera Ismail Khan.

Madras.—Under 'Want of Estimate,' the outstandings are mainly in connection with expenditure on land acquisition for police buildings and

on construction of a police station and quarters for the police staff. Under 'Excess over Estimate' the important items are (a) constructing a Collector's office at Madura and (b) maintaining a road. The latter has since been adjusted. Under 'Miscellaneous Irregularities,' the important items are (a) contribution recoverable on account of the Masulipatam water-works, which has since been adjusted, and (b) outlay on a Sergeant Instructor's quarters awaiting submission of the voucher.

Bombay.—Under 'Want of Estimate' a large portion of the outstandings relate to works in progress in connection with the water-supply project at Bushiré and to construction of an Acetone factory at Nasik. Other noticeable outstandings are (a) accommodation for a temporary war hospital at the bacteriological laboratory at Parel (b) providing temporary plant for electric lighting at the War Hospital at Parel and (c) providing electric installations at Government House, Karachi. Under 'Excess over Estimate' the chief item is equipping a meter testing and calibrating laboratory for the office of the Electric Engineer. Under 'Want of Appropriation,' 'Excess over Appropriation,' and 'Miscellaneous Irregularities,' the chief items are in connection with the Acetone Factory at Nasik, stock in the Central Stores and Workshop, Dapuri, and excess over the stock limit sanctioned for the Electrical district, respectively, of which the last two have since been adjusted.

Bengal.—The outstandings are made up of small items. The noticeable item represents expenditure incurred in excess of the sanctioned annual limit on repairs to the Government House at Barrackpore which has since been sanctioned.

United Provinces.—Under 'Want of Estimate' the outstandings relate mainly to expenditure on several district schools and educational buildings, referred to in paragraph 27 above. Under 'Excess over Estimate,' the principal outstandings represent expenditure in connection with the New High Court at Allahabad, and the Lucknow and Benares water supply schemes. Under 'Excess over Appropriation,' the chief item relates to the New High Court at Allahabad. Under 'Miscellaneous Irregularities,' the chief items represent advances to two contractors in the Well Boring Division.

Punjab.—The outstandings consist mainly of small items, the principal of which are under 'Excess over Estimate' and relate to the Medical College, the Mayo Hospital and the King Edward Memorial Scheme at Lahore. These have since been sanctioned by the Local Government.

Burma.—The outstandings are made up mostly of small items, many of which have since been adjusted. Two important items, which were subsequently adjusted on receipt of the sanction of the Secretary of State were, (a) outlay of 53 without estimate on maintenance of the Myitkina-Putao road, and (b) outlay of 1,32 in excess over estimate for constructing a road from Nsop to Myitkina.

Bihar and Orissa.—The bulk of the outstandings is under 'Excess over Estimate' and relates to further expenditure on the new works at Patna. There was also an excess on a new building for the Ravenshaw College, at Cuttack, for which a revised estimate is under preparation.

Central Provinces.—The outstandings consist mostly of small items. The important items under 'Excess over Estimate' are in connection with the construction at Nagpur of (a) a Central Vaccine Depot and (b) a Medical School, both of which have since been adjusted. An important item under 'Want of Appropriation' relates to expenditure on annual repairs to certain roads, which has since been passed by the Local Administration.

Assam.—An important item under 'Miscellaneous Irregularities,' represents the unspent balance (17) of a contribution work, executed on behalf of a Local Board, which was refunded in cash in August 1916 to the Chairman of the Board on the completion of the work, and which awaited the orders of the Local Administration regarding its disposal. Orders have since been issued as regards the disposal of 14 out of 17.

Port Blair.—The outstandings include expenditure (33) without sanctioned estimate on a prisoners' camp, in connection with the war. The estimate has since been sanctioned.

IRRIGATION BRANCH.

82. The following statement shows the outstandings in the Irrigation Branch, according to the years to which they relate. The corresponding figures of outstandings according to years: Irrigation Branch. for the previous year are also given for purposes of comparison.

		Relating to 1914-15 and previous years.		Relating to 1915-16.		Relating to 1916-17.		Total.	
		No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.
India . . .	{ 31st July '16	...	...	6	1	...	...	6	1
	{ 31st July '17	...	...	...	...	3	15	3	15
North-West Frontier Province.	{ 31st July '16	7	98	68	1,58	...	...	69	2,56
	{ 31st July '17	...	...	5	12	10	21	21	33
Madras . . .	{ 31st July '16	17	52	186	5,28	...	...	158	5,86
	{ 31st July '17	4	19	27	29	97	4,04	128	4,52
Bombay . . .	{ 31st July '16	94	10,05	190	27,84	...	...	284	37,89
	{ 31st July '17	19	6,91	21	12,75	111	21,83	151	40,59
Bengal . . .	{ 31st July '16	5	47	86	8,42	...	...	31	8,89
	{ 31st July '17	4	45	9	7,32	33	7,26	46	15,09
United Provinces of Agra and Oudh.	{ 31st July '16	3	1	115	2,42	...	...	118	2,44
	{ 31st July '17	...	...	4	11	32	1,06	36	1,17
Punjab . . .	{ 31st July '16	30	9	302	2,04	...	...	232	3,12
	{ 31st July '17	2	2	17	4	221	2,15	240	2,21
Burma . . .	{ 31st July '16	...	...	40	2,84	...	...	40	2,84
	{ 31st July '17	...	...	...	...	17	1,53	17	1,53
Bihar and Orissa	{ 31st July '16	...	...	12	15	...	...	12	15
	{ 31st July '17	...	...	...	...	11	13	11	13
Central Provinces	{ 31st July '16	22	4,61	68	7,96	...	...	90	12,57
	{ 31st July '17	2	1	11	4,20	35	4,74	38	8,95
Assam . . .	{ 31st July '16	...	...	...	...	...	...	...	...
	{ 31st July '17	...	...	...	...	...	...	...	...
Total . . .		168	16,72	856	59,40	...	...	1,026	76,12
		31	6,68	94	24,89	678	43,10	801	74,67

83. Out of 168 items relating to 1914-15 and previous years, shown as outstanding on the 31st July 1916, 187 were adjusted during the period under review. Of the balance of 31 items, outstanding on the 31st July 1917, 2 relate to 1911-12, 3 to 1912-13, 5 to 1913-14, and 21 to 1914-15. Analysis of outstandings relating to 1914-15 and previous years.

The following statement shows the outstandings of 1914-15 and previous years and the provinces to which they relate.

Year.	Provinces.	No. of Items.	Amount.
1911-12 . . .	Bombay	2	1,84
1912-13 . . .	Bombay	3	1,88
1913-14 . . .	{ Madras	1	2
	{ Bombay	3	1,34
	{ Punjab	1	(a)
1914-15 . . .	{ Madras	3	17
	{ Bombay	11	95
	{ Bengal	4	45
	{ Punjab	1	2
	{ Central Provinces	2	1
Total . . .		31	6,68

(a) Amount less than one thousand.

In Bombay, the items relating to 1911-12, and two of those relating to each of the years 1912-13, 1913-14 and 1914-15 represent outlay, held under objection under 'Excess over Estimate' on canal excavations (Godavari Right and Left Bank canals). The completion report for the Godavari Canals is under the consideration of the Government of India.

One item in each year 1912-13, 1913-14 and 1914-15 under 'Want of Estimate' represents expenditure on land compensation, in connection with the Nira Right Bank Canal. The revised project estimate of this canal, in which this item was provided, was returned by the Government of India for further modification, and in order to avoid possible delay in getting the whole project sanctioned, the Local Government subsequently issued orders to the Superintending Engineer to submit a separate estimate for the item.

The outstandings for 1914-15 consist of 5 items amounting to 5 under 'Want of Estimate' 5 amounting to 89 under 'Excess over Estimate' and 1 amounting to 1 under 'Miscellaneous Irregularities.' Under 'Want of Estimate,' one has since been adjusted. Out of the remaining, the chief item represents expenditure in connection with the Girna Left Bank canal. Under 'Excess over Estimate,' three represent expenditure on works in connection with the Pravara Canals project, the revised estimate for which has since been sanctioned by the Secretary of State. Under 'Miscellaneous Irregularities,' the item represents the amount due from a contractor, who has become insolvent. Steps are being taken to recover the amount through the Court.

In Madras, the item for 1913-14 represents expenditure, without sanction to estimate, on temporary establishment employed for the acquisition of land for the Chepaud project. It has since been adjusted.

The outstandings for 1914-15 represent expenditure held under objection under 'Excess over Estimate' on sub-works of the Chepaud project and on tools and plant of a tank project. The former has since been adjusted.

In Bengal, the outstandings for 1914-15 consist of 3 items amounting to 44 under 'Want of Estimate,' and 1 item amounting to 1 under 'Excess over Estimate.' Under 'Want of Estimate,' the two principal items are on account of expenditure in connection with the Madaripur Bheel Route project.

In the Punjab, the outstanding for 1913-14 represents the payment of Government dues by a cheque on a private bank, which went into liquidation before the encashment of the cheque. A sum of Rs. 269 was outstanding up to July 1917 and was brought to the notice of the Local Government.

The outstanding for 1914-15 represents expenditure held under objection under 'Excess over Estimate' on a rest-house and subsidiary buildings, in connection with the Upper Chenab Canal.

In the Central Provinces, of the outstandings for 1914-15, one represents expenditure without detailed estimate on a distributary and the other in excess of estimate, in connection with the head works of a canal.

84. The following statement shows the outstandings relating to 1915-16 and the provinces to which they relate :—

Province.	WANT OF ESTIMATE.		EXCESS OVER ESTIMATE.		MISCELLANEOUS IRREGULARITIES.		TOTAL.	
	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.
North-West Frontier Province	...	...	5.	12	...	...	5	12
Madras	8	8	8	19	11	4	27	29
Bombay	9	1,47	5	43	7	10,85	21	12,75
Bengal	5	2,27	3	5,11	1	(a)	9	7,38
United Provinces of Agra and Oudh	12	...	3	11	1	(a)	4	11.
Punjab	13	4	...	...	5	(a)	17	46
Central Provinces	1	1	8	2,87	3	32	11.	4,30
TOTAL	35	2,55	32	9,55	27	11,21	94	24,30

(a) Amount less than one thousand.

Bombay.—The important item outstanding under 'Want of Estimate' represents expenditure on the installation of a Paterson Filter in connection with the Poona water-supply scheme the detailed estimates for which are awaited. Under 'Excess over Estimate,' the chief items represent outlay on canal excavations (Godavari Right and Left Bank Canals), referred to in the preceding paragraph. Under 'Miscellaneous Irregularities,' the important items represent expenditure in connection with the Pravara, Godavari and the Nira Right Bank Canals. Of these, the revised estimate for the Pravara project has since been sanctioned by the Secretary of State.

Bengal.—The outstandings relate mainly to further expenditure in connection with the Madaripur Bheel Route project and expenditure on the construction of the Mohamaya sluice.

Central Provinces.—The outstandings under 'Excess over Estimate,' represent expenditure on various works of the Wainganga Canal, which await the sanction of the Government of India to the revised estimate. Under 'Miscellaneous Irregularities,' the outstandings represent advances made to the East Indian and Bengal Nagpur Railways for the construction of a syphon and a bridge, respectively, for which completion reports are awaited.

85. The following statement shows the outstandings relating to 1916-17 and the provinces to which they relate:—

Analysis of outstandings relating to 1916-17.

Province.	WANT OF ESTIMATE.		EXCESS OVER ESTIMATE.		WANT OF APPROPRIATION.		EXCESS OVER APPROPRIATION.		MISCELLANEOUS IRREGULARITIES.		TOTAL.	
	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.
India . . . .	...	...	3	15	...	...	...	...	...	...	3	15
North-West Frontier Province . .	1	(a)	6	9	...	...	3	11	7	1	16	21
Madras	48	79	31	3,06	...	...	6	17	12	3	97	4,04
Bombay	26	10,91	45	30	3	3	9	23	28	10,37	111	21,83
Bengal	13	2,70	9	2,48	...	...	7	19	5	1,89	33	7,36
United Provinces of Agra and Oudh . .	2	2	36	65	1	(a)	16	36	27	3	82	1,06
Punjab	14	40	181	43	...	...	23	97	51	30	221	2,15
Burma . . . .	...	...	12	1,50	2	1	2	2	1	(a)	17	1,53
Bihar and Orissa . .	1	1	9	6	...	...	...	...	1	6	11	13
Central Provinces . .	21	39	55	2,23	...	...	...	...	6	33	85	4,74
Total	135	15,72	340	12,38	7	3	64	2,05	141	13,02	676	43,10

(a) Amount less than one thousand.

Madras.—Under 'Want of Estimate,' the chief item is on account of outlay on the Nagavalli project. Under 'Excess over Estimate,' the chief item represents excess over tools and plant for the Toludur project, and has since been allowed.

Bombay.—Under 'Want of Estimate,' the outstandings relate mainly to works in connection with the Pravara Canal project. The project estimate for these works has since been sanctioned by the Secretary of State, but sanction of the Government of India to the detailed estimates is awaited. Another important item represents further outlay on the installation of the Paterson Filter, referred to in the preceding paragraph. Under 'Miscellaneous Irregularities,' the outstandings relate mainly to outlay in connection with the Godavari, Pravara and the Nira Right Bank Canal projects.

Bengal.—The outstandings relate mainly to outlay without sanction to detailed estimates, and in excess of estimates, on works in connection with the Madaripur Bheel Route project. In the case of works already sanctioned and executed without detailed estimates, the Government of India have called for the completion reports. In the case of the excess over the original estimate, the sanction of the Secretary of State is awaited. Under 'Excess over Estimate,' another important outstanding is in connection with the remodelling of a semi-indary embankment, which awaits sanction to the revised estimates. Under 'Miscellaneous Irregularities,' the outstandings mainly represent outlay on certain drainage and sluice works held under objection, pending acceptance of the completion reports by the Collectors. These have since been removed.

United Provinces.—Under 'Excess over Estimate,' the chief items represent outlay on works in connection with the Gorai and Ghaggar Canals, of which the former has since been cleared, and the latter awaits sanction to the revised estimate. Under 'Excess over Appropriation,' the main items relate to expenditure on the Ghaggar and the Dessan Canals, which have since been cleared.

Punjab.—The important items relate to outlay in the Upper Sutlej Canals Division, and the Mangla Division, Upper Jhelum Canal, without appropriation, and on diverting the line at Merala to a timber depôt without sanction to estimate.

Burma.—The outstandings relate chiefly to expenditure in excess of the project estimate for the Twante Canal, which have since been removed.

Central Provinces.—Under 'Want of Estimate,' the outstandings chiefly represent expenditure, incurred on works in connection with the Mahanadi Canal, which awaits sanction to the detailed estimates. Under 'Excess over Estimate,' the outstandings chiefly represent outlay on works in connection with the Wain-ganga and the Mahanadi Canal projects, which await sanction to the revised estimates. Under 'Miscellaneous Irregularities,' the outstandings are mostly on account of advances to the Bengal Nagpur Railway for the construction of syphons and bridges at railway crossings, which await completion reports from the Railway Company.

Financial Irregularities.

36. As in the Civil Department several instances were noticed in which irregular action was resorted to with a view to avoiding lapses of grants. The ordinary devices adopted for this purpose were paying for stores before their delivery, making purchases in excess of immediate requirements, effecting fictitious temporary transfers of the value of materials from stock to a works estimate, drawing cheques and purchasing remittance transfer receipts in anticipation of the receipt of materials, and paying contractors in excess of the value of work done or of materials supplied. Many of these devices naturally involved the risk of losses to Government. The practice was most common in the United Provinces, slightly less common in the Punjab, Burma, and the Central Provinces, while it was prevalent in other provinces in varying degrees. Some cases are given below; others are included in the appendix to the report. Many of the instances that occurred in the United Provinces took place after the issue by the Local Government in July 1915 of general orders prohibiting the practice of drawing cheques before the receipt of materials.

(a) A sum of Rs. 6,250 was paid by an Executive Engineer to a firm in March 1915 in part payment of the value of five railway trucks, which were actually delivered in December 1915.

(b) (i) In February and March 1915, a contractor was paid for 4,211,416 c.ft. of earthwork on the work of a railway feeder road. In the final bill, paid in November 1915, a ~~mis~~ entry of 746,895 c.ft. led to a departmental enquiry which revealed the fact that up to the 31st March 1915 only 3,149,488 c.ft. had been executed, the excess paid for being 1,061,933 c.ft. The sub-overseer responsible was dismissed and the excess payment to the contractor has been recovered from his security deposit.

(ii) In the same sub-division, another sub-overseer recorded measurements between the 11th February and the 11th May 1915, aggregating 3,416,200 c.ft. of earthwork, while re-measurements on the 27th October 1915 gave only 2,568,128 c.ft., the excess payment to the contractor thus being for 853,077 c.ft., which was afterwards recovered from the contractor's security deposit. The sub-overseer stated in his explanation that money was advanced to the contractor in March 1915 under the District Engineer's orders, observed that advance payment could only be made when excessive measurements were entered in the measurement book, and added that the practice of doing so in the month of March to avoid lapse was very well known. The pay of this official was reduced by Rs. 5 for two years by the Chief Engineer.

(c) (i) Materials to the value of Rs. 620-7-0, were purchased between the 29th and the 31st March 1916, and charged to annual repairs estimates, merely to avoid lapses of grants. In one case the materials were lying unused in the godown in December 1916 and in three others they had been used on works other than those charged with their value.

(ii) Bricks and tiles to the value of Rs. 1,462, were paid for and charged to certain works on the 31st March 1916 in the same division, although they were lying unused at site in December 1916.

The Local Government directed that the Sub-Divisional Officer should be warned for his disregard of rules in both cases.

(iii) Rs. 191-2-5 were paid from the same division on the 25th March 1916, to a Jail Superintendent for durries and chicks, which were not delivered completely until September 1916. It was explained that the advance was made to get the articles cheaply, as the rates were quickly rising owing to a scarcity of dyes. The Local Government severely censured the Sub-Divisional Officer responsible, and directed that a special note should be made in the officer's next annual confidential report.

(d) On the 29th March 1915, a running payment of Rs. 1,155 was made to a contractor for supply of deodar logs for use on a work in advance of the actual supply, while in the final payment made in May 1916 the total value of finished work (both labour and materials) amounted to Rs. 1,104 only, i.e., Rs. 51 less.

(e) On the 30th March 1916, an Executive Engineer placed an order for asbestos sheets with a Rangoon firm by telegram. The firm's bill, received the following day, was immediately paid by a cheque for Rs. 438-13-0, though the materials, which had been despatched by steamer, could not possibly reach their destination within a fortnight of despatch.

(f) Rs. 2,000 were paid by an Executive Engineer on the 28th March 1917, to a local contractor for the supply of katni stone lying at a railway station. The materials were required for the construction of a school at some distance from the railway station and were carted later on to the site of the work departmentally. The explanation of the Executive Engineer was not accepted by the Local Administration, and the irregularity was noted in his confidential reports.

(g) Rs. 2,175 were allotted by the Commissioner of Excise on the 11th March 1916, for the purchase of certain buildings. On the 28th idem, the Executive Engineer concerned paid the value of the buildings to a firm, under instructions from his Superintending Engineer, before the registration of the sale-deed and before ascertaining from the Legal Remembrancer whether it was in proper form. The Local Administration described the case as a clear evasion of rule and considered it very regrettable that the Superintending Engineer could not see that the orders on the subject were complied with.

37. Many instances came to notice in which irregular adjustments were made, with a view to evading financial rules or audit objections. The object in most of the cases was to reduce excesses over sanctioned estimates or allotments, and thus to obviate the necessity for higher sanction. The irregular procedure was very common in the United Provinces, a little less in the Punjab, while it was prevalent in other provinces also. The Punjab Government issued a circular letter in June 1917, against the practice of making irregular stock adjustments in the Irrigation Branch. Some instances that came to notice during the year under review are given below ; others will be found in the appendix to the report.

(a) The local inspection of a certain division disclosed erroneous debits to 'current repairs' on account of expenditure against certain local fund works, the estimates and allotments for which had not been sanctioned. The matter was brought to the notice of the Local Government as involving an infringement of the rule in paragraph 1111-A. of Volume I of the Public Works Department Code. One of the two Sub-Divisional Officers, responsible for the irregularity was reprimanded by the Local Government, and the Executive Engineer's recommendation in his confidential report was modified. The other Sub-Divisional Officer is no longer in service.

(b) In a division, the register and file of contracts showed, as the result of an audit inspection, that various contractors held more than one contract running against certain detailed estimates of works, and that the aggregate amounts of such contracts were beyond the sanctioning powers of the Superintending Engineer (Rs. 20,000) and the Executive Engineer (Rs. 5,000) respectively. It was irregular to split up contracts for the purpose of bringing them within the powers of sanction of a particular officer. The contracts had since been submitted by the Executive Engineer to the Superintending Engineer for transmission to the Local Government for sanction.

(c) Some corrugated iron sheets were lost in the course of the construction of a work, but the loss, amounting to Rs. 632-9-8, was not reported to any higher authority and was made good privately and in part to the extent of Rs. 281-4-3. It was irregular to make good a loss privately without passing the transaction through the Government accounts. The Local Government ordered that Rs. 351-5-5, representing the unrealized loss, should be made good by the head of the office, and endorsed the adverse comments of the Accountant General on the case.

(d) (i) In a canal division expenditure on special repairs was often charged to, and allowed to remain at debit of annual repair estimates till sanction was obtained to the special repair estimates. Rupees 615 and Rs. 190-8-0 charged in the first instance to two annual repair estimates were written back to two special repair estimates, which were sanctioned in March 1916 and August 1915, respectively. The explanation of the Executive Engineer was that the sanction to special estimates and writes-back were the result of his scrutiny during inspections, but the Superintending Engineer did not accept the explanation. It was ascertained by further enquiry that the irregularities were due to the inexperience of the Sub-Divisional Officer, who has been warned that expenditure must be debited to the correct head initially.

(ii) In the same division, 105 feet rails, 31,000 bricks and 600 cubic feet ballast, which were surplus and should have been brought on to the stock accounts under the rules, were used, free of cost, on additions and improvements to the Executive Engineer's residence, with the result that the capital value of the building and the annual rent calculated on the same escaped enhancement. The Executive Engineer stated that the use of these materials without value had the approval of the Superintending Engineer. The Local Government have called for the submission of a revised rent statement of the Executive Engineer's residence and propose to pass final orders thereon.

(e) Materials to the value of Rs. 9,499 were shown as issued from stock to works in the accounts of a division for March 1915 in order to work up to the budget grant for the year. The stores were used by January 1916.

(f) Stock materials to the value of Rs. 1,492, which had been charged to a work in the accounts of a division for March 1916, were subsequently written

back to stock in the accounts for August 1916. The materials had not been carried to the site of the work and the issue in March 1916 was made apparently to regularize the excess over the appropriation under the head 'Suspense.'

38. In the following instances, the payment of liabilities was postponed with the object of avoiding audit objections; such postponement is directly opposed to the rules. In Bengal, the Local Government issued a circular letter in February 1918 impressing on all officers the necessity for the prompt payment of liabilities. In the United Provinces, the Local Government, at the instance of the Accountant-General, issued orders in July 1916, prohibiting the practice of withholding payment of contractors' bills for repair works. Postponement of liabilities to evade audit objections.

(a) The payment of three bills for Rs. 668-2-0, Rs. 400-14-0 and Rs. 438-10-0, based on measurements taken on the 26th May, 25th June and 5th July 1916, respectively, was withheld till November 1916 or afterwards, as there were no sanctioned estimates for the work done. Bengal.

(b) The claim of a contractor for Rs. 2,574-11-10 for work done between November 1915 and January 1916 and passed for payment by the Sub-Divisional Officer on the 25th February 1916 and by the Executive Engineer on the 8th March 1916 was withheld till April 1916. The object was to avoid an excess over grant.

(c) (i) Payment was withheld in the case of two bills for Rs. 712-9-0 and Rs. 289-14-0, respectively, on account of measurements in connection with maintenance of two roads, recorded in December 1915, as the funds allotted for the works had already been spent. They were subsequently paid in May 1916. United Provinces.

(ii) In the same division, the measurements in connection with annual repairs to bridges and culverts on certain roads, recorded in August 1915, were not paid for during 1915-16, as the estimate and allotment would thereby have been exceeded. The amount of Rs. 635-3-0 was subsequently paid in May 1916.

(d) The amount of the bill of a contractor for work measured in December 1915, was reduced from Rs. 1,118-8-0 to Rs. 930-0-0, in order to avoid an excess over the allotment. The balance of Rs. 188-8-0 was paid in May 1916. Bihar and Orises.

39. The irregular practice of debiting the pay of peons or clerks to works in order to avoid the necessity for obtaining higher sanction, commented on in previous reports, was also noticed in some provinces during the year under review. Pay of regular establishments charged to works to avoid higher sanction.

40. Several cases came to notice, which indicated a lack of sufficient attention on the part of officers to the financial interests of Government. Some instances are given below; others are included in the appendix. Insufficient attention to the financial interests of Government.

(a) An estimate, amounting to Rs. 20,665, for replacing a bamboo palisading round a distillery by a masonry wall, was sanctioned by the Local Administration in July 1913, and the work was given on contract in October 1913. The work was started in January 1914, and was stopped under the orders of the Local Administration on the 21st September 1914, as it was decided to reconsider the question of moving the distillery. As a result of the cancellation of the contract, the contractor served a notice on the Secretary of State instituting a civil suit for compensation. In accordance with the advice of the Legal Remembrancer the matter was settled amicably. The net unremunerative expenditure involved in the transaction came to Rs. 6,322-11-3. Assam.

(b) During the year 1915-16, a large number of works (including annual repairs), were executed by departmental labour in a division, the total payment under this head amounting approximately to Rs. 49,600. This caused much confusion in the accounts, as the cost of labour was in a number of cases debitable to contractors. The work executed by departmental agency was moreover less economical, as compared with the contract schedule rates of the division and resulted in an excess of Rs. 2,401 over the provision for the same. The Executive Engineer reported that none of the muster rolls for consolidation done by departmental labour, was checked by the Sub-Divisional Officer concerned, notwithstanding his extensive touring, while in some cases, United Provinces.

there was nothing to show whether the attendance was even checked by the subordinate in charge. The Chief Engineer ordered that the district surveyor responsible for the excesses should be deprived of the temporary promotion; he was at the time enjoying, and that he should receive no promotion for a year. It was remarked that this punishment was primarily for insubordination, but in deciding as to the severity of the same the Chief Engineer was influenced by the facts of this case.

Purchase of materials in advance, or in excess, of requirements.

41. The irregular practice of collecting materials far in advance, or in excess of requirements, commented on in paragraph 38 of the last report, was also noticeable during the year under review especially in the Madras Presidency. In a few cases, the purchases were made even before the site had been acquired or the plan of the building settled. There were also cases in which loss to Government occurred, owing to the works for which the materials had been collected being subsequently abandoned, and the materials deteriorating, becoming unserviceable, or being lost. The Madras Government issued a circular memorandum in May 1917 prohibiting the practice. Some cases are given below; they illustrate the necessity for vigilance in this respect on the part of supervising officers, in order to prevent avoidable losses of public money.

Madras.

(a) Surplus articles of tools and plant remained charged to a bridge which had been completed. The cost of the special plant was Rs. 42,396 and this has to be disposed of. The Local Government have requested the Superintending Engineer to see that there is no delay in disposing of the plant, but anticipate that it may take some time as the execution of other works has been curtailed during the war.

(b) Sheet piles costing Rs. 23,730 were obtained from England for a bridge, and were actually carried from a railway station to the work site at a cost of Rs. 6,987. It was then reported that these were not required and so they were transferred to another division; the charges for transport from the railway station to the bridge-site and back amounting to Rs. 11,223, which remained at debit of the bridge. The Local Government have stated that the estimate as originally prepared contained a provision for well foundations; but that the Chief Engineer recommended open foundations to be constructed in a coffer dam formed with steel sheet piling and the estimate was altered accordingly. When the work was started, the Executive Engineer was allowed to take the risk of laying the foundations without using the piles and he was successful in doing this. The Local Government hold that the provision for the piles in the estimate was a prudent course. I accept this view; but a point for consideration is whether it was necessary to have incurred the transport charges from and to the railway station when it was decided to low the Executive Engineer to build the work without the piles.

(c) In April 1914, 1,114 rolls of sensitized ferro-gallic paper were obtained on indent from England, but out of this quantity only 211 rolls were issued to Public Works divisions up to the end of June 1916. The quantity indented for was about 11 years' supply, and the balance of 903 rolls, valued at Rs. 1,270, was found to be unserviceable and written-off. It is understood that the indent was due to a misapprehension of the orders as to the exact officer who was responsible for stocking and supplying the paper to Government institutions.

Irregular use of Government money.

42. In the course of the inspection of a division in Bengal, it was noticed that Government cash was being used for the purpose of cashing private cheques, which were not sent to the banks concerned till the following month. The cash balance on the 1st May 1916 comprised one cheque for Rs. 150 and three cheques for Rs. 100 each, drawn on private banks by some officers of the establishment between the period from the 8th April to the date of inspection. The officer responsible merely remarked that the objection had been noted and would not occur again. The Local Government did not consider this to be an adequate explanation; a further explanation has been called for.

Irregular upkeep of contractors' accounts.

43. Numerous cases came to notice in which the accounts of contractors were not debited with the values of materials at the time of their issue as required by rule. The practice was fairly common in Bengal, Madras and Burma. The Bengal Government issued a general letter in February 1918 prohibiting the

irregularity. Negligence in the upkeep of contractors' accounts is likely to lead to disputes and losses and should not therefore be allowed to occur. Details of a few cases are given below.

(a) (i) Rs. 1,388, being the cost of materials issued to a contractor in *Madras* July 1915, were not debited to his account till the work had been completed in October 1916.

(ii) Rs. 6,891, being the cost of materials issued to a contractor on various dates from March 1914 onwards for constructing a college hostel, were not debited to or recovered from him till the work was completed in March 1916. The Sub-Divisional Officer has been warned.

In both the above cases, the contractor was paid full rates inclusive of the cost of materials on intermediate bills, and there was no record in the accounts to show that the cost of materials had to be recovered from him.

(b) Rs. 4,510, being the cost of Government materials supplied to a contractor at various times, were not debited to his account, and the debit, when raised for the first time in the final bill, was not accepted by the contractor as correct. In consequence, the amount due to the contractor on the final bill has been deposited in a court of small causes. The Local Government did not consider it necessary to take action against the officers responsible, as they had left the division. It is not clear whether they have left the service of Government; if not, the case appears one to be pursued further.

(c) In March 1915, an Executive Engineer issued stock materials to the *Burma*. value of Rs. 8,138-14-3, to a contractor and debited the same to various sub-heads of the work, but in the final bill, which was paid in September 1916, no recoveries were made on this account. The omission was discovered in an audit inspection in December 1916, and the whole amount was recovered in February 1917. The case has been reported to the Chief Engineer, who has been requested to institute a full enquiry and to bring the facts to the notice of the Local Government. The increment of the accountant concerned has been stopped.

44. Most of the irregularities under this head, which came to notice during the year under review, consisted in giving work to contractors before agreements were entered into. The practice was specially prevalent in *Madras* and the *United Provinces*. In Bengal, some improvement was noticeable, but the position was not entirely satisfactory. The Government of Bengal issued special instructions with a view to the avoidance of the irregularity. In the *United Provinces*, five cases were reported in one sub-division; nine in another; and four among others, in a third. In one sub-division, a number of payments was made in the absence of agreements; and in another, no agreements or work orders were prepared for repair works costing under Rs. 500. In one division, numerous cases were found, in which work had been executed and measured up before the completion of contract agreements. In another division, the Executive Engineer entered into several agreements, which required the sanction of the Superintending Engineer. The Government of the *United Provinces* issued general orders in May 1916 prohibiting the irregular procedure and circulating a list of common irregularities in this connection. Too much stress cannot be laid on the necessity for strictly conforming to the code rules on the subject in order to prevent litigation and possible losses to Government. Details of some cases are given below; others are given in the appendix to this report.

(a) In connection with the contract for a new taluk office building, alterations, verbally ordered by the Executive Engineer, resulted in a claim for Rs. 20,000 on the part of the contractor, and the subsequent institution of a law suit against Government. The Executive Engineer was prepared to pay only Rs. 712. The suit ended in a compromise with the contractor, who accepted a sum of Rs. 9,003 (including Rs. 1,801 on account of costs of the suit). In addition to this, Government had also to incur other law charges amounting to Rs. 1,429. The law charges and costs, at least, are a dead loss to Government, and it is for consideration whether some disciplinary action should not be taken against the officer responsible.

(b) Several works, some of them of considerable value, had been executed in a division on 'verbal orders,' although the rules require that the conditions *United Provinces*.

to be fulfilled must be reduced to writing and signed by the contractor. It was evident that in all these cases no watch on the rates to be charged by the contractors could be kept, beyond seeing that the scheduled rates were not exceeded. Even the latter check did not seem to have been exercised, as in many cases, the acknowledgments of the contractors on the bills were wanting and in many, there were such items as 'brick work,' 'masonry,' etc., without any more detailed description, so that it was not possible to check the rates even by a comparison with the schedule, which provided for various kinds of masonry and brick work, at various rates.

(c) (i) Two payments of Rs. 833-10-0 and Rs. 954-1-0 were made on the 31st and the 30th March 1916, respectively, without any agreements with the contractors.

(ii) In the same division, the Sub-Divisional Officers frequently entered into contracts considerably in excess of their powers. One officer made two final payments of Rs. 10,098-8-0 and Rs. 1,634-1-0 on the 31st March 1916, on agreements dated the 15th February 1916 and the 28th November 1915, respectively, the execution of which were beyond their powers.

(iii) In the same division, the Executive Engineer entered into a contract for Rs. 9,601 on the 25th September 1915, for annual repairs to a certain road, which required the authority of the Superintending Engineer.

Bihar and Orissa.

(d) (i) An estimate of Rs. 14,034 was sanctioned in November 1913 and the payment, up to the 28th February 1916, to a certain contractor amounted to Rs. 1,289-2-0, without any agreement with him.

(ii) Estimates of Rs. 23,893 each for two works, were sanctioned in August 1915, and payments up to the 29th February 1916 to certain contractors amounted to Rs. 9,695-2-0 and Rs. 10,765-0-0, respectively, without any agreement with them.

(iii) An estimate of Rs. 23,895 was sanctioned in August 1915 and the payment up to the 29th February 1916, to a certain contractor amounted to Rs. 10,862-6-0, without any agreement with him.

The possibility of disputes and expensive litigation from this failure was impressed by the audit office upon the Executive Engineer, who noted the instructions; but during an audit inspection in 1917-18, it was observed that, although agreements were being entered into, they were in some cases accepted after the work had been started by contractors.

Irregular measurements.

45. In several cases, it was noticed that measurements had not been carefully made and that over-payments had sometimes occurred in consequence. In the United Provinces, these irregularities consisted chiefly in the entry of measurements in excess of work actually performed, or in respect of work which had not been executed, and it was apparent that in some cases entries were made on the assumption that work had been done, or that certain quantities had been executed, while the responsible subordinate did not take the trouble, or could not find the time to visit the work and actually measure it. In Burma, large payments were made on subordinates' measurements without check. A few instances are given below.

Delhi.

(a) In one division, on audit of a contractor's final bill, it was noticed that the quantity of earthwork billed for in the first two running certificates had been overmeasured by more than 8 lakhs cubic feet, resulting for the time being in an excess payment of Rs. 7,060. The matter was reported to the Chief Engineer, who in reply stated that the subordinate who was directly responsible for the error in the overmeasurement, had already been reverted to the Military Department.

Madras.

(b) On a voucher for a certain payment made on the 1st April 1915, in connection with repairs to the channel of an ancient system, the Sub-Divisional Officer remarked that the work done had been considerably damaged by the floods of December 1914, but the work paid for was said to have been measured by the overseer for the first time on the 20th January 1915. On the question being raised as to how it was possible to measure on this date the work done prior to the floods, it was found that no record of the above measurement was traceable. Government have asked for a full report from the Superintending Engineer.

(c) Measurements, totalling 48,888 c.ft. earthwork, recorded by a sub-overseer in a measurement book, were reduced on check by the Sub-Divisional Officer to 20,628 c.ft. only. No over-payment was, however, actually made. The sub-overseer was removed from the service by the Superintending Engineer under the orders of the Local Government. *United Provinces.*

(d) Three pages of a measurement book contained measurements of dressing silt, recorded by a sub-overseer on the 21st March 1916, but the charges were not paid for finally even on the 17th December 1916, as the Sub-Divisional Officer visited the sites in question, but could not find any dressing done. The subordinate in fault has been dismissed from the service and the Local Government do not consider that further action is necessary.

(e) Incorrect measurements were recorded by a subordinate in the measurement book and had these not been checked by the Sub-Divisional Officer, an over-payment of Rs. 322-7-6 would have been made. *Punjab.*

(f) Excessive measurements ranging from 12 to 31 thousand and from 6 to 68 thousand c.ft. of earthwork were entered by two subordinates in measurement books, resulting in overpayments, which were subsequently recovered from the contractors concerned on bills for other works.

(g) A payment of Rs. 9,785-13-10 was made on measurements taken by a temporary lower subordinate. *Burma.*

(h) A final bill payment of Rs. 1,230-9-0 was made on measurements taken by a sub-overseer.

46. Many cases came to notice, in which there were discrepancies between the dates of measurement as recorded in the measurement books and as given in the travelling allowance journals of the subordinates concerned. The explanation of these discrepancies has generally been either that the date was wrongly posted in the measurement book by mistake or that the measurements were copied from other documents, and that the date of the copy was shown instead of the date of the actual measurement. As the measurement book is the basis of payments to contractors, and may require to be produced in a court of law in cases of dispute, a scrupulous observance of the rules on the subject of its up-keep is very essential. Details of a few cases are given in the appendix. *Other irregularities in the up-keep of measurement books.*

47. Some instances are furnished below in which losses of Government money occurred, mainly owing to neglect of financial rules or standing orders by responsible officers.

(a) Several buildings at a certain station were fitted with electric lights and fans during 1910-11 and 1911-12, but no recoveries were made from their occupants in accordance with the rule contained in paragraph 931, Public Works Department Code, Volume I., either on account of repair or interest charges, or on account of the cost of current consumed. In the case of some of the buildings, moreover, the initial charges were not separately sanctioned or booked as such in the accounts. In the case of two buildings, where the actual cost of installation is known, the loss to Government to the end of 1916-17 amounted to Rs. 692-8-0 at Rs. 178-8-0 per year from the 1st April 1912. The cost of current is a further loss, the amount of which is not exactly known. *Loss to Government occasioned by neglect of financial rules or standing orders. N. W. F. Province.*

(b) Lime and mortar required for a work were manufactured by the Public Works Department at a cost of about Rs. 6,300 and Rs. 14,400, respectively, but owing to the issue of raw materials, such as limestone, coal, sand, etc., considerably in excess of the quantities provided for in the estimates, a loss of Rs. 8,125 was incurred. The Superintending Engineer thought that no control was exercised either by the Executive Engineer or by the Sub-Divisional Officer over the operations. *Madras.*

(c) The measurements, recorded by a subordinate in connection with work done by three contractors, were found, at the time of the final measurements, to have been excessive, with the result that the contractors were overpaid to the extent of Rs. 5,450. Out of the amount overpaid a sum of Rs. 3,764 was adjusted by the Executive Engineer against the amounts due to the contractors on security and other accounts. The Local Government ordered that a further sum of Rs. 223 should be recovered from two of the contractors and *Punjab.*

that the balance of Rs. 1,464, should be written off. I am not aware what action has been taken against the subordinate.

(d) 120 drums of solignum and 100 gallons of copal varnish worth Rs. 2,628 were paid for in connection with a work against the estimated provision of only Rs. 1,274 for the work. It was, however, found by the Executive Engineer when settling the account of the contractor who did the painting work, that more than Rs. 455 worth of the materials could not have been used on the work. In the godowns, solignum and varnish worth Rs. 1,029-7-6 only were found and this was brought on to stock returns. The balance of materials, worth Rs. 1,189, charged to the accounts of the work concerned, could not be traced or accounted for. A sum of Rs. 292 has since been recovered from the contractor who executed the painting work, and the balance has been written off under the orders of the Local Government.

Central Provinces.

(e) The annual return of material-at-site for the year ending the 31st March 1916 for a work showed a shortage of materials, worth Rs. 5,481-1-8, due to the defective manner in which the accounts were kept by the Sub-Divisional Officer. After a careful examination of the accounts, and allowing for adjustments due to arithmetical errors, confusion in taking measurements, and failure to note issues to other works and make recoveries therefor, the actual shortage came to Rs. 1,554-7-9 only, which was written off under the orders of the Local Administration. Neither the Superintending Engineer, nor the Executive Engineer concerned had any reason to suspect dishonesty on the part of the Sub-Divisional Officer. The Local Administration, however, ordered that the increments of pay due to the officer should be withheld for a period of eighteen months, and that he should get no further increments unless his accounts work met with the approval of his Executive Engineer.

1900.

(f) A contractor, who was given a contract for metalling a portion of a road, sublet a part of his contract to a sub-contractor for the manufacture of bricks. This was in contravention of one of the conditions of the contract agreement, but no action was taken by the Executive Engineer on this point. Again there was no stipulation in the contract agreement that coal for the manufacture of bricks should be supplied to the contractor by the Department, but coal was supplied freely without security and apparently in excess of the actual requirement of the work. No precaution was taken in regard to the excessive issues, although at the end of each financial year the contractor's accounts showed a heavy debit balance, the amount due from the contractor at the end of 1913-14 amounting to Rs. 1,579-2-9. Moreover 67,413 bricks, passed by the Sub-Divisional Officer, at the site of the kiln, entered in a measurement book and formally taken delivery of in the presence of both the contractor and sub-contractor were allowed to be taken away subsequently and sold by the sub-contractor, despite the contractor's protest and the Superintending Engineer's orders to the contrary, the entries in the measurement books being cancelled. On his expressing his inability to proceed with the work, the contractor's accounts were finally closed, and a loss of Rs. 874 to Government occurred, which had to be written off by the Local Administration as irrecoverable.

frauds and
falsifications
occasioned
by negligence.

48. As in the Civil Department, several cases of fraud, mainly due to carelessness and neglect of standing rules or orders, came to light during the year under review. Details of a few instances are given below.

1911.

(a) There was a fraudulent overpayment of Rs. 8,755 to a contractor in a sub-divisional office on bills for stores and materials caused by a manipulation of the chalang or invoices of stores. The manipulation which was contrived by the contractor and a clerk who had already been dismissed for another reason was facilitated by carelessness on the part of the Sub-Divisional Officer in verifying the bills preferred for payment with the invoices. The procedure was that (1) purchases from local firms should be made on a written order, and (2) that stores sent in compliance with such orders should be accompanied by chalang in duplicate—one copy being sent back duly receipted to the supplier, the other copy being filed in the sub-divisional office. When a bill was received it ought to have been checked with the office copy of the order, the chalang filed in the office, and a suitable note of the fact

of payment recorded on both the chalans and the order book. As a matter of fact, the order book was not written up and bills were neither checked with the order book nor with the office copy of the chalan. The result was that fraud was perpetrated (1) in double payment for the same articles and; (2) in payment for articles that had never been supplied. The first result was attained by the firm getting hold of office copies of chalans and presenting fresh bills for the same articles, attaching these chalans to the new bills. The method adopted in the second system of fraud was the insertion of new items in the receipted chalans returned to the firm. Audit failed to detect the irregularities as the bills were received with the certificate of the Sub-Divisional Officer that the contents had been received, as required by Public Works Department Code, paragraph 1005. Suitable amendments to the procedure have now been made with a view to removing the possibility of such manipulations remaining undetected in future. Under the orders of the Local Administration, a sum of Rs. 2,196 due to the contractor on another account has been set off against the overpayment and the balance of Rs. 1,559 will be deducted from the pay of the responsible Sub-Divisional Officer by monthly instalments of Rs. 100 (since reduced to Rs. 75).

(b) It was noticed that a navigation munshi used to realize tolls on rafts of timber and issue receipts on behalf of Government for the amount realized. The recoveries were accounted for by him in a cash book, and at intervals the collections were paid by him to the Sub-Divisional Officer. The latter used to accept the amounts paid by the munshi from time to time without exercising any check over his accounts. It was suggested by the audit officer inspecting the division that this procedure was faulty, and that proper check should be exercised over the receipts by comparing them with the counterfoils of the receipts and the pass tickets issued by the munshi who used to retain the latter. This led to an investigation, with the result that the Executive Engineer discovered that the munshi had embezzled Government money to the extent of Rs. 1,185-10-9. The munshi was sent up for trial in connection with three cases of short payments and was convicted and sentenced to undergo one year's rigorous imprisonment and to pay Rs. 50 fine on each charge. I am not aware whether any notice has been taken of the neglect on the part of the Sub-Divisional Officer. Punjab.

(c) A sub-divisional cashier, while attached to two different sub-divisions, Bihar and Orissa, embezzled Government money to the extent of Rs. 4,376-6-0 by resorting to three methods, viz., (1) by double payment on account of the same work, (2) by alterations in vouchers, and (3) by payments for which measurements were not traceable in the measurement books. The defalcation came to notice as the result of an enquiry regarding the causes of certain excesses over appropriations for 1915-16, which led to a searching investigation with the assistance of a clerk from the audit office. The fraud was facilitated by want of system in the sub-divisions in dealing with cash transactions, a continuous breach of the rules and the orders laid down for the guidance of Sub-Divisional Officers in Chapter XI of the Public Works Department Code, Volume I, and a general laxity of control on the part of the Sub-Divisional Officers. The cashier was criminally prosecuted and convicted and sentenced to undergo rigorous imprisonment for 5 years and to pay a fine of Rs. 500. The Local Government ordered that, after meeting Rs. 792-14-6 from the security deposit of the cashier, a sum of Rs. 2,100 should be recovered from the 3 Sub-Divisional Officers in fault, the balance Rs. 1,483-7-6 being written-off under article 279 (a) of the Civil Account Code, Volume I. Necessary precautions were also taken with a view to removing the possibility of similar defalcations in future.

49. There were large excesses over the estimates under the sub-heads excavation and land compensation of a sewerage and water-supply project in Bombay, the expenditure under the former head being Rs. 3,07,038 against an estimate of Rs. 1,15,105, and that under the latter head being Rs. 71,886, against an estimate of Rs. 20,510. This was due to the inaccurate method followed by the Executive Engineer in preparing the estimates—the excess in the case of excavation being due to insufficient trial pits when the project was prepared, and in the case of land compensation, to proper information being not furnished by the Revenue Department. Inaccurate estimating.

regularities
in connection
with stock
accounts.

50. In the Buildings and Roads Branch of the United Provinces, inadequate attention was paid in many cases to the proper maintenance of stock accounts. Details of a few cases are given below.

United Provinces.

(a) The stock account for 1915-16 of a division fell into confusion, and minus balances appeared against several items. These were removed in an irregular way, *vis.*, by writing back from works to stock the value of materials, sufficient to cover the minus figures, and meeting the credits thus raised in the works accounts by transferring equivalent sums from stock to works in respect of other materials, against which there were sufficiently heavy debit balances in the stock accounts. The Local Government ordered the discrepancies to be rectified as early as possible. The Mankawar (section site) registers produced at the audit inspection of 1917-18, were office copies and not the original registers. These showed that the differences previously noticed had been reconciled. It was found, however, that accounting continued to be irregular and fresh minus balances had been created as a result chiefly of omission to bring materials on to the registers in the month of receipt while the issues were recorded when these were actually made. The matter is being dealt with by the audit office in correspondence with the Divisional Engineer.

(b) In a division, the site accounts of three works continued to show materials of the aggregate value of Rs. 10,045-9-4 as being at site, whereas they had been used up long before. The Executive Engineer stated that irregularities of this nature would be guarded against in future and the Superintending Engineer called for a detailed report.

Posts and Telegraphs.

percentage of
objections to
total
expenditure.

51. The following statement shows the gross amount of objections raised in the Posts and Telegraphs Department during the year under review, the net amount of objections representing infringements of financial rules, the amount of expenditure audited, and the percentage which the net objections bear to the total expenditure.

1. Total amount placed under objection	55,99
2. Deduct—Amount relating to Debt heads including Suspense	30,10
3. Amount placed under objection for want of detailed contingent bills	13,53
	<hr/> 48,63
4. Net expenditure placed under objection which represents deviation from rules	12,86
5. Total expenditure debited to service heads audited during the year	4,68,40
Percentage of Objections (item 4) to Expenditure (item 5)	2.64

The corresponding percentage for the preceding year was 2.46.

Analysis of Outstanding Objections.

amounts of
objections on
31st July
1917.

52. The following statement shows the balances of objections raised up to the 31st March 1917, but remaining unadjusted on the 31st July 1917, in the Post Office and Indian Telegraph Traffic, and Indo-European Telegraph Departments.

	Items awaiting clearance.		Service payments for recovery.	Total.	Total on 31st July 1917.	Increase or Decrease.
	For want of detailed counter-siged bills.	For other reasons.				
Post Office and Indian Telegraph Traffic	45	1,30	5	1,80	1,48	+32
Indo-European Telegraph	...	23	2	25	19	+6
Total	45	1,53	7	2,05	1,67	+38

The increase of 84 in the Post Office and Indian Telegraph Traffic Department, as compared with the similar figure for the preceding year, was due to a large number of objections against Base Post Offices, which were unavoidable owing to the conditions of work on field service. The increase of 7 in the Indo-European Telegraph Department was mainly due to the war.

53. The following statement shows the outstandings according to the years to which they relate :—

Classification of outstandings according to years.

		Relating to 1914-15, and previous years.		Relating to 1915-16.		Relating to 1916-17.		Total.	
		No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.
Post Office and Indian Telegraph Traffic.	{ 31st July 1916	29	2	978	1,46	...	...	1,017	1,48
	{ 31st July 1917	...	...	137	29	1,180	1,53	1,317	1,82
Indo-European Telegraph.	{ 31st July 1916	...	...	424	18	...	...	424	18
	{ 31st July 1917	...	...	...	...	409	25	409	25
Total	{ 31st July 1916	29	2	1,402	1,64	...	...	1,441	1,68
	{ 31st July 1917	...	...	137	29	1,589	1,78	1,726	2,07

The items for 1915-16 represent chiefly pay and field allowance of men on field service, claimed without requisite sanction, a sum of 8 under recovery in a Base Post Office, and expenditure incurred without necessary sanction on some temporary offices, opened in connection with the North-West Frontier disturbance.

The objections for 1916-17, outstanding on the 31st July 1917, are classified as follows :—

Want of sanction	89
Want of detailed countersigned bills	40
Want of vouchers, and documents	26
Service payments for recovery	6
Other objections	17
Total	1,78

Under ' Want of sanction ' and ' Want of detailed countersigned bills,' the figures were largest in Bombay owing to numerous objections against Base Post Offices.

54. The following statement shows the balances of objections outstanding on the 31st July 1917 in the Indian Telegraph Engineering Department. The figures of the preceding year are also given for the purpose of comparison.

Heads of objection.	Relating to 1915-16, and previous years.		Relating to 1916-17.		Total.	
	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.
Excess over estimate (covered by Administrative sanction.)	...	...	20	24	20	24
Want of appropriation	...	...	4	1	4	1
Excess over appropriation	...	...	4	1	4	1
Miscellaneous irregularities	6	(a)	205	7	212	7
Total { 1916-17	6	(a)	233	43	239	48
{ 1915-16	191	26	...	...	191	26

(a) Amount less than one thousand.

The outstandings of 1915-16 represent items of travelling allowance overdrawn by officers on field service. Recovery has been effected in four cases and credit is awaited from the Central War Controller.

Financial Irregularities.

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55. Cases of double payments of pay, leave and acting allowances came to notice. The amounts overdrawn have been recovered in all cases except one in which the recovery has been waived by the Government of India. In one case, two last pay certificates were issued by a Postmaster in favour of the same official, and this resulted in a double drawal of the allowance due to him. The Postmaster explained that he issued the duplicate to another Postmaster, on the assurance of the latter that he would cancel the original sent to a third Postmaster. He should, however, have satisfied himself that the original was duly cancelled, before the duplicate was issued.

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56. A few instances of overdrawals from Savings Bank accounts are given below:—

(1) A sum of Rs. 103-13-4 was overpaid as the result of a wrong copying of the balance into a new ledger in the Post Office. The check afforded by a comparison of the pass-book with the ledger was defeated in this case, as a duplicate pass book showing the wrong balance was issued on the plea that the original had been lost.

(2) A sum of Rs. 50-4-0 was overpaid as the result of a wrong cancellation of an original entry of withdrawal. In this case, the original entry of withdrawal was wrongly scored out from the ledger without consulting the Savings Bank Journal, as there was no corresponding entry in the pass-book.

The cases were reported to the Postmasters General concerned and the overdrawals have since been recovered.

(3) Sums of Rs. 206 9-7 and Rs. 100 were overdrawn from two Savings Bank accounts as the result of a wrong casting of the balances. The latter amount still remains to be recovered. In the former case, a duplicate pass-book showing the wrong balance was issued on the plea that the original had been lost, and in the latter, the mistake had been carried into the pass book also.

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57. There was a case of shortage, amounting to Rs. 208-4-6, in the cash balance of a Field Telegraph Office, due to overpayment in consequence of the insufficiency of fully trained accounts establishments in the field. The amount has been written off by the Director-General, Posts and Telegraphs, and the shortage was debited to the Controller of War Accounts.

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58. Four bogus money orders for Rs. 200, Rs. 199, Rs. 500 and Rs. 525, aggregating Rs. 1,424, purporting to have been issued from a post office, were paid by the post office of another city, the first two on the 6th April 1916 and the last two on the 14th April 1916. The first two were received in the paying office on the 3rd April 1916 and were originally payable to the payee, 'care of the Postmaster,' but they were neither entered in the register of money orders received, nor sent out for payment till the 7th, and were apparently in the possession of some official of the post office, who was working in concert with the swindler. On the 4th April 1916, a post card was received from the payee from another place requesting the Postmaster to keep the articles intended for him in deposit. The address on the money orders was subsequently changed on the 7th April 1916 by the Postmaster, probably under verbal instructions from another person, or the defrauder himself; and they were accordingly paid to the payee at the house of the other individual. The defrauder, having thus succeeded in securing payment, prepared two other bogus money orders two days later, and received payment on the 14th April 1916, without difficulty. The frauds were detected when the money orders came under audit, as credits for them were not traceable in the issue list of the post office from which they were supposed to have been issued. The culprit has since been convicted and fined Rs. 1,225 which, when recovered, will be credited in reduction of the sum of Rs. 1,424 lost by Government. The fraud in this case was mainly facilitated by the negligence of the postal officials.

Railways.

59. Of the total expenditure of the year which amounted to 84,34,34, the amount placed under objection was 1,98,16, or 5.77 per cent. The corresponding percentage in 1915-16 was 3.90 (a). The increase in the percentage was due mainly to the large outlay of 68,81 on the construction of the Nushki Extension Railway and of 17,10 on the restoration of the Hill Section of the Assam Bengal Railway without detailed estimates as mentioned in paragraph 60 below.

Analysis of Outstanding Objections.

60. The following statement shows the balances of the several classes of objections, raised up to the 31st March 1917, and remaining unadjusted on the 31st July 1917. The corresponding figures of the preceding year are also given for the purpose of comparison :—

Percentage of objections to total expenditure : Comparison with 1915-16.

Heads of objection.	Balance on 31st July 1917.		Balance on 31st July 1916.		Increase + Decrease —.	
	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.
Want of Estimate	157	1,37,16	132	34,39	+25	+1,02,77
Excess over Estimate { Covered by administrative sanction	215	17,24	226	33,47	—113	—16,23
	78	25,34	103	37,63	—30	—12,29
Want of Appropriation	13	26	57	4,06	—44	—3,80
Excess over Appropriation	49	5,32	129	11,44	—80	—6,12
Miscellaneous Irregularities	23	1,90	(a) 24	(a) 11,19	8	—9,29
Total	532	1,87,22	(a) 348	(a) 1,33,18	—204	+55,04

Although the total sum under objection under all heads of account outstanding on the 31st July 1917 was 1,87,22 as compared with 1,32,18 in the preceding year; there was a considerable improvement except under 'Want of Estimate'. The very large increase of 1,02,77 under 'Want of Estimate' over the corresponding figure on the same date in the preceding year was mainly due to an outlay of 68,81 in the construction of Nushki Extension Railway and of 17,10 on the restoration of the Hill Section of the Assam Bengal Railway, incurred during 1916-17 without detailed estimates. Expenditure on the former project was incurred with the approval of the Secretary of State, and a detailed estimate for the latter has since been sanctioned by him. The improvement under the other heads of objection is attributable chiefly to the regularisation of a few large items, which were outstanding in the preceding year, namely, the excess expenditure on the Southern Shan States Railway, Thazi-Aungban Section, for which a completion estimate has been sanctioned by the Secretary of State and certain items aggregating 15,32 on the Lower Ganges Bridge, which have all been cleared.

(a) Differs from the figures shown in the last report owing to omission of certain items of mainly technical objection from the balance outstanding on the 31st July 1916 of the Great Indian Peninsula Railway.

Classification
according to
years.

61. In the following statement the outstandings are classified according to the years to which they relate :—

Heads of objection.	Relating to 1914-15 and pre- vious years.		Relating to 1915-16.		Relating to 1916-17.		Total.		Increase + Decrease—.	
	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.
Want of Esti- mate.	{ 31st July '16	52 18,08	80	16,31			181	34,39	+ 36	+ 1,02,77
	{ 31st July '17	12 9,88	30	8,98	115	1,18,34	157	1,37,10		
Excess over Estimate	{ 31st July '16	81 42,78	840	28,32	...	...	801	71,10	- 212	- 23,52
	{ 31st July '17	34 18,74	51	5,28	293	16,56	388	42,58		
Want of Ap- propriation.	{ 31st July '16	3 1	54	4,05	...	...	57	4,05	- 44	- 8,80
	{ 31st July '17				13	28	13	28		
Excess over Appropriation.	{ 31st July '16	49	128	10,95	...	...	129	11,44	- 80	- 6,12
	{ 31st July '17		5	68	44	4,66	49	5,32		
Miscellaneous.	{ 31st July '16	(a) (a)	(a) (a)				(a) (a)		+ 8	- 9,29
	{ 31st July '17	11 1,38	18	9,83	22	91	34	11,19		
		6 44	4	55			32	1,09		
TOTAL	{ 31st July '16	(a) (a)	(a) (a)				(a) (a)		- 204	+ 35,04
	{ 31st July '17	52 29,04	90	25,45	397	42,73	539	1,37,22		

(a) Differs from the figures shown in the last report owing to omission of certain items of merely technical objection from the balance outstanding on the 31st July 1916 of the Great Indian Peninsula Railway.

Classification
outstand-
by
way lines
according
years.

62. The statement below shows the distribution of the outstanding objections according to the railway lines and to the years to which they relate :—

Railways.		RELATING TO 1914-15 AND PREVIOUS YEARS.		RELATING TO 1915-16.		RELATING TO 1916-17.		TOTAL.	
		No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.
Amm-Bengal	{ 31st July 1916	9	6,85	95	7,70	...	...	104	14,05
	" 1917	6	5,29	24	5,70	48	19,05	70	30,04
Bengal Nagpur	" 1916	3	18	15	94	...	...	18	1,12
	" 1917	...	...	...	...	13	64	13	64
Bombay, Baroda and Central India.	" 1916	19	52	61	2,64	...	...	80	3,16
	" 1917	5	32	13	1,95	37	94	55	2,31
Burma	" 1916	63	18,28	18	78	...	...	81	19,01
	" 1917	3	4,92	2	7	12	68	17	5,67
Eastern Bengal	" 1916	18	2,06	108	11,66	...	...	121	13,72
	" 1917	4	7	3	22	42	8,81	49	3,09
East Indian	" 1916	6	86	74	10,54	...	...	80	11,36
	" 1917	...	...	12	1,80	53	5,44	71	7,64
Great Indian Peninsula.	" 1916	(a) 32	(a) 28,01	(a) 87	(a) 8,00	...	...	(a) 89	(a) 36,01
	" 1917	7	15,92	4	33	45	19,92	58	35,27
Lucknow-Bareilly	" 1916	10	12	6	25	...	...	16	37
	" 1917	1	(b)	1	4	6	35	8	39
North Western	" 1916	45	8,78	84	4,40	...	...	122	8,15
	" 1917	15	1,83	13	72	72	79,22	100	81,77
Oudh and Rohilkhand	" 1916	...	...	16	60	...	...	16	60
	" 1917	...	...	1	54	6	1,38	9	1,92
Madras and Southern Maharashtra.	" 1916	...	7	12	86	...	...	15	93
	" 1917	...	...	2	53	14	2,50	16	3,02
South Indian	" 1916	5	1,22	4	1,75	...	...	9	2,97
	" 1917	1	9	1	77	12	2,94	14	4,80
Tirhoot	" 1916	12	1,27	16	1,13	...	...	28	2,45
	" 1917	10	80	7	1,00	33	2,02	50	3,82
Other Railways	" 1916	...	...	54	15,25	...	...	54	15,25
	" 1917	...	...	1	2,88	5	3,34	6	6,23
TOTAL	" 1916	(a) 228	(a) 62,72	(a) 615	(a) 69,46	...	...	(a) 543	(a) 1,21,16
	" 1917	52	29,04	90	15,45	397	1,42,73	539	1,87,22

(a) Differs from the figures shown in the last report owing to omission of certain items of merely technical objection from the balance outstanding on the 31st July 1916 of the Great Indian Peninsula Railway.

(b) Amount less than one thousand.

68. Out of the 228 items relating to 1914-15 and previous years, which remained unadjusted on the 31st July 1916, 176 were regularised during the period under review. The following statement shows the details of the outstandings remaining unremedied, and the railways to which they relate :—

Analysis of outstandings relating to 1914-15 and previous years.

Railways.	WANT OF ESTIMATE.		EXCESS OVER ESTIMATE.		WANT OF APPROPRIATION.		EXCESS OVER APPROPRIATION.		MISCELLANEOUS.		TOTAL.	
	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.
Assam-Bengal . . . .	...	...	6	5,39	...	...	...	...	...	...	6	5,39
Bombay, Baroda and Central India.	...	...	2	11	...	...	...	...	8	21	5	32
Burma	3	4,92	...	...	...	...	...	...	...	...	3	4,92
Eastern Bengal . . . .	...	...	4	7	...	...	...	...	...	...	4	7
Great Indian Peninsula .	3	4,81	2	11,47	...	...	...	...	2	14	7	15,92
Lucknow-Bareilly . . .	...	...	1	(a)	...	...	...	...	...	...	1	(a)
North-Western	6	83	9	1,30	...	...	...	...	...	...	15	1,83
South Indian . . . . .	...	...	...	...	...	...	...	...	1	9	1	9
Tirhoot . . . . .	...	...	10	60	...	...	...	...	...	...	10	60
TOTAL	13	9,86	34	16,74	...	...	...	...	6	44	52	29,04

(a) Amount less than one thousand.

Assam-Bengal Railway.—All the items are covered by administrative sanction. The excess will be regularised, when the revised estimate for the Kooecara-Sylhet section, which has been submitted to the Railway Board, is sanctioned.

Burma.—The objections relate to the Aungban-Heho Section of the Southern Shan States Railway, and will be removed when the estimate for the project is sanctioned. The Secretary of State has approved of expenditure being incurred on this extension.

Great Indian Peninsula.—The principal items are :—

- (i) Victoria Terminus. Land required for the extension and remodelling of the Yard (3,98). The Secretary of State has since sanctioned an estimate for the acquisition of the land.
- (ii) Relaying 128 miles of 82 lbs. track with 100 lbs. track between Igatpuri and Duskheda (11,40). The completion reports, in which the excess will be regularised, were submitted to the Railway Board for sanction ; but have been returned to the Railway for revision.

North-Western Railway.—The principal item is :—

Remodelling the Lahore Yard (1,09). A revised estimate for the work has since been sanctioned by the Government of India.

Analysis of
outstandings
relating to
1915-16.

64. Out of the 615 items relating to 1915-16 outstanding on the 31st July 1916, 525 were adjusted by the 31st July 1917. Particulars of the balance are given in the following statement :—

	WANT OF ESTIMATE.		EXCESS OVER ESTIMATE.		WANT OF APPROPRIATION.		EXCESS OVER APPROPRIATION.		MISCELLANEOUS.	TOTAL.
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Railways.										
Assam-Bengal	24	5,70							24	5,70
Bombay, Baroda and Central India.			10	1,04					10	1,04
Burma									2	7
Eastern Bengal					23				23	23
East Indian	21	12	1,12				27		18	1,80
Great Indian Peninsula			4	33					4	33
Lucknow-Bareilly			1	4					1	4
North-Western	17	10	55						18	78
Oudh and Rohilkhand									54	1 54
Madras and Southern Mahratta.			2	53					2	53
South Indian . . .			1	77					1	77
Tirhoot					61		39		7	1,00
Other Railways		2,88							1	2,88
TOTAL	80	2,96	51	5,28			66	55	90	15,45

Assam-Bengal.—Restoration of Hill Section (5,70). The estimate for the work has since been sanctioned by the Secretary of State.

Bombay, Baroda and Central India.—The principal item is :—

Relaying 10·3 miles of 69 lbs. permanent-way in Bulsar Division (83).
This will be regularised through the revised estimate which is under preparation.

East Indian.—The principal items are :—

(i) Uttarpara to Lilloah—Extension of third line (43).—The objection has since been removed by the Railway Board's sanction.

(ii) Extension to the Carriage and Wagon Shop, Lilloah (53). The objection will be removed when sanction is accorded to the completion report for the work, which is under preparation.

Other Railways—The objection relates to the Aden Railway for which no project estimate was sanctioned and will be removed when the completion estimate for the railway which has been called for by the Railway Board is sanctioned.

65. The outstandings relating to 1916-17 are analysed in the following statement :—

Analysis of
outstandings
relating to
1916-17.

Railways.	WANT OF ESTIMATE.		EXCESS OVER ESTIMATE.		WANT OF APPROPRIATION.		EXCESS OVER APPROPRIATION.		MISCELLANEOUS.		TOTAL.	
	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.
Assam-Bengal . .	9	18,91	8	26	8	13	15	25	...	...	40	19,65
Bengal Nagpur . .	6	41	11	11	...	...	...	...	2	12	18	64
Bombay, Baroda and Central India . .	3	61	21	17	...	...	...	...	12	16	27	94
Burma	3	33	9	30	...	...	...	...	...	...	12	68
Eastern Bengal . .	18	2,33	24	1,28	...	...	...	...	...	...	42	2,61
East Indian . . .	5	58	17	2,23	5	13	26	2,50	...	...	53	5,44
Great Indian Peninsula . .	16	11,69	23	7,25	...	...	...	...	1	8	45	19,02
Lucknow-Bareilly . .	2	19	...	...	...	...	1	16	3	(b)	6	35
North-Western . .	25	72,50	46	5,17	...	...	...	...	1	55	72	79,22
Oudh and Rohilkhand . .	3	1,34	5	4	...	...	...	...	...	...	8	1,28
Madras and Southern Mahratta . . . .	...	...	13	89	...	...	1	1,61	...	...	14	2,50
South Indian . . .	2	3,65	10	29	...	...	...	...	...	...	12	3,94
Tirhoot	23	1,41	9	47	...	...	1	14	...	...	33	2,02
Other Railways . .	1	3,34	2	(a)	...	...	...	...	2	(a)	5	3,34
TOTAL	115	1,18,34	203	18,56	13	26	44	4,66	22	91	397	1,42,72

(a) Amount less than one thousand.

(b) These represent items placed under objection due to delay in the submission of completion report and such other miscellaneous irregularities.

Assam-Bengal.—The principal items are :—

- (i) Erecting 5 E class and 4 B class engines and 25 oil tanks (1,81). Formal sanction to the detailed estimate has been delayed, pending settlement of the question as to the percentage leviable on account of indirect charges.
- (ii) Restoration of Hill Section (17,10). The detailed estimate for the work has since been sanctioned by the Secretary of State.

Eastern Bengal.—The principal items are :—

- (i) Constructing 34 unit European guards' quarters at Chitpur (1,22). An estimate for the work has since been sanctioned by the Railway Board.
- (ii) Constructing seven subordinates' quarters at Lalmanirhat District (65). The commencement of the works was authorized by the Railway Board. An estimate is under preparation.

East Indian.—The principal items are :—

- (i) Burdwan-Howrah Chord Railway (1,67). Completion estimate for the project has been sanctioned by the Railway Board.
- (ii) Excess over Appropriation (2,50). Out of the 26 items, 22 have been regularised and the remaining 4 items amounting to 53 will be cleared early.

Great Indian Peninsula.—The major portion of the amount under objection is accounted for by the following items :—

- (i) Relaying 6.1 miles of 82 lbs. track with 100 lbs. track on the down road on Lonavla-Poona Section (3,57). An estimate for the work has since been sanctioned by the Railway Board.
- (ii) Equipment of the Kargali Colliery (3,99). The objection has since been removed by the Railway Board's sanction to the estimate.
- (iii) Kalisindh Washaways—Additional waterways, temporary diversions, etc. (2,14). The estimate awaits the Home and Railway Board's sanction.
- (iv) New carriage and wagon shops at Matunga (3,96). A revised estimate has been submitted to the Secretary of State for sanction.

- (v) Quadrupling the line from Currey Road to Kalyan (1,75). The excess will be cleared partly by credits for released material and partly by reappropriation.

North-Western.—The principal items are:—

- (i) Nushki Extension Railway (68,81). The construction of the line was approved by the Secretary of State. An abstract estimate has been submitted by the Engineer-in-Chief but on receipt of a final detailed estimate steps will be taken to obtain the sanction of competent authority.
- (ii) Khanai-Hindubagh Railway (3,25). The estimate is under preparation.
- (iii) Remodelling Lahore Yard (2,06). A revised estimate for the work has since been sanctioned by the Government of India.
- (iv) Laki-Pezu-Tank Railway (2,81). A revised estimate for the project is under preparation.

Oudh and Rohilkhand.—The principal item is:—

Transfer of Bombay, Baroda and Central India Railway land at Cawnpore Collectorganj for the Bengal and North-Western Railway Goods-shed at Cawnpore (1,05). The estimate awaits the Railway Board's sanction.

Madras and Southern Mahratta.—The principal item is:—

Excess over Appropriation—Mysore State Railway (1,61). This awaits the Railway Board's sanction.

South Indian.—The principal item is 3,40, which represents expenditure incurred on 'Random renewals of sleepers during 1916-17' and the objection will be regularised by the submission of a statement of expenditure, which is under preparation by the Chief Engineer.

Tirhoot.—This is made up of several small items, most of which are in course of regularisation.

Other Railways.—The principal item is 3,34, which represents expenditure on the Aden Railway, for which no project estimate was sanctioned. The objection will be removed when the completion estimate for the Railway, which has been called for by the Railway Board, is sanctioned.

Financial Irregularities.

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66. A class of financial irregularity which has been noticed in previous reports and which still recurs at intervals is that of incurring expenditure on works without an estimate and sometimes without prior sanction to the work being put in hand, and allocating the bills to ordinary revenue maintenance in order to avoid audit objection. The following four cases of this kind which came to notice in 1916-17 were reported to the Railway Board who have asked the Agent to issue a stringent warning to all officers that disciplinary action will be taken in any subsequent cases of this nature:—

(a) An Executive Engineer incurred expenditure on the laying of certain sidings without a sanctioned estimate and without even obtaining the Agent's approval to an urgency certificate, and by allocating the expenditure to ordinary revenue maintenance got bills passed by the audit office up to a total amount of nearly Rs. 2,400. The irregularity in putting the work in hand without an urgency certificate was taken up by the Agent on his own initiative. The evasion of audit objection by wrong allocation was brought to his notice by the Chief Examiner.

(b) Another Executive Engineer incurred expenditure aggregating nearly Rs. 28,000 from May 1916 to February 1917 on a programme revenue work for which an estimate had not been sanctioned, and debited the outlay to ordinary revenue with a view to avoiding audit objection. The whole expenditure was written back to the special work on receipt of sanction to the estimate in March 1917. The matter was reported for necessary action to the Agent, who has taken it up with the Chief Engineer.

(c) An estimate for improvements in certain watering arrangements was sanctioned in 1915, but expenditure to the extent of Rs. 3,304 on laying and maintaining a tramway in connection with the work was incurred by the Executive Engineer between February 1914 and October 1916 and charged to ordinary revenue. Moreover, the value of the materials laid on the line had not been charged off to the work. The matter is still under correspondence between the Agent and the Chief Engineer.

(d) A patent water lift costing Rs. 192 was indented for for a sanctioned work in 1914-15, but could not be supplied that year. It was, however, received in 1915-16 and, there being no allotment to cover the outlay, the cost was charged to ordinary revenue, and written back to the special work in 1916-17. The matter was brought to the notice of the Chief Engineer, who has issued instructions to prevent a repetition of the irregularity.

67. An officer purchased a platform crane for Rs. 2,000 for use at a junction station, without a sanctioned estimate and without obtaining the formal approval of the authorities of the contiguous railway, which was necessary as the crane had to be provided at the cost of the latter. The railway eventually refused to take the crane, having a spare one of its own, and it had in the end to be brought on to the General Stores. Some loss was incurred in the shape of handling and carriage charges in moving the crane to and from the junction station. The matter was reported to the Agent, who did not accept the explanation of the officer concerned that, in order to facilitate speedy execution of work and make his section yield good financial results, he should be given some latitude, and orders were issued that code rules should be strictly complied with in future. The case has also been brought to the notice of the Railway Board.

Irregular purchase of material.

68. At an inspection, it was noticed that a Sub-Divisional Officer, in March 1917, had submitted to the District Office for payment 5 bills aggregating Rs. 19,893-13-0, in favour of two contractors, of which two bills amounting to Rs. 7,070-9-1 were final. The bills were passed for payment, but on the pay clerk presenting them the Sub-Divisional Officer stopped payment and explained that the bills had been prepared before the works were quite complete to avoid lapse of grant, but that payment would be deferred as the works had not been done properly. Subsequently, the Sub-Divisional Officer reported to the Executive Engineer that the contractors had completed their work satisfactorily and asked that payment of the bills should be arranged for. The case was reported to the Agent by audit and attention drawn to the risk involved in the preparation of final bills for unfinished work merely for the sake of utilising grants. It has also been reported to the Railway Board for necessary action.

Irregular action with a view to avoiding lapse of grants.

69. During the course of audit, it was discovered on a certain railway that, contrary to the orders regarding the allocation of the cost of private and assisted sidings, the cost of a portion of a private siding, inside the premises of a mill, had not been charged to the mill owners. The matter was taken up with the Executive Engineer, and the cost of the material inside the premises has since been recovered. To prevent such cases in future, it has been arranged that when no portion of a siding lies inside private premises, a certificate to this effect should be given by the Engineering Department both on the estimate and on the completion report for the work.

Insufficient attention to rules or standing orders.

70. (a) An ingenious system of petty fraud in an audit office was discovered during the year. It had been the custom, for some years past, for Travelling Inspectors of Accounts to give a clerk in the Inspection Section of the Traffic Audit Branch authority to draw their travelling allowance on their behalf. One of the duties of this clerk was to verify the journals of the Travelling Inspectors from their daily diaries, etc., and to check the journeys before the journals were submitted to the officer in charge of the branch for countersignature. He took advantage of his position to tamper with the journals after they had been countersigned and before they were submitted with a bill for audit. This was effected by inserting claims for Sundays and holidays, when the Inspector had been away from his headquarters, but had not drawn the usual daily allowance, or by altering trains and their timings so as to make it appear that allowance for a day was admissible. This was done very cleverly, and it was difficult to discover that the journals had been tampered with. Then

Frauds and misappropriation of funds. (a) Account Office.

when the bill and journals were audited and paid, he paid those Inspectors on whose behalf he had received payment only the amount they had claimed, retaining for himself any amount over and above the original claim. The amount so embezzled during the two or three years the fraud was in progress was very petty, amounting to just over Rs 500; and as the whole amount of the Provident Fund bonus earned by the culprit, namely Rs 1,237, was forfeited, there was no loss to Government. With the approval of the Accountant General, Railways, the man was dealt with departmentally, being summarily dismissed with forfeiture of bonus earned in 29 years' otherwise satisfactory service. Certain defects in procedure which helped to make the fraud possible were set right, and a Superintendent and some clerks, who had not been as intelligent or as careful as they should have been, were adequately dealt with.

Railway
tion.

(b) Two instances of fraud at railway stations are given below:—

(i) On August 26th, 1916, a man was arrested in the passenger hall at a station in the act of selling to passengers tickets which had already been used, of which a considerable number were found in his possession. This man, who was subsequently found to have been working at the station as an unpaid probationer, was convicted of fraud and sentenced to one year's rigorous imprisonment and a fine of Rs 25, or in default 3 months' further imprisonment. Enquiries instituted shewed that the re-sale of tickets in this manner had been going on for some time, and that the Station Master, who had no authority to employ a probationer, was either a party to the fraud or at least had been so grossly slack in supervision as to permit fraud to be carried on without his knowledge. He was consequently dismissed from the service.

(ii) In May 1916, during an inspection of the accounts of a station, a Travelling Inspector of Accounts made a surprise collection of tickets and found that of the tickets collected many were un-stamped while others were stamped for an earlier train. This led to the suspicion that re-issues of tickets had been going on for some time and tests specially instituted proved that this was actually the case. The Station Masters were prosecuted and were sentenced to one month's rigorous imprisonment and a fine of Rs 250, or in default a further term of imprisonment for 3 months.

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71. On a State Railway, it was noticed that the points raised and the irregularities brought to light in audit inspection reports on Open Line Executive Engineer's Offices were not always adequately dealt with by either the Executive Engineers or the Engineer-in-Chief. In the case of one District Office the disposal of the inspection report was so unsatisfactory that the Chief Examiner represented the matter to the Chief Engineer with the result that severe action was taken against the staff concerned and the report was returned to the District for redisposal.

Regular
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72. On a State Railway, inspections by audit have brought out the fact that the accounts of permanent way materials kept by the Engineering Department, Open Line Offices, have been uniformly bad; and, with a view to remedy the defect, it is understood that such materials are being transferred to the custody of the Stores Department.

Army.

73. The following paragraphs contain the usual information regarding the expenditure under objection and financial irregularities in the Army Department. Some special points arising out of the war are dealt with in a separate section of this report.

Percentage of
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Compari-
with 1915-

74. The total gross expenditure audited by the Supply and Divisional Controllers in India amounted to Rs 65,55,49 during the year under review, while Rs 3,19,67 were placed under objection. The percentage amounts to 4.88 as compared with 3.76 in the preceding year—the increase being due to objections on war expenditure, audited by the Controller of Military Supply Accounts and passed on to the Controller of War Accounts, not having included in the calculation for 1915-16.

Analysis of Outstanding Objections.

75. The following statement shows the balances of objections, raised up to the 31st March 1917, but remaining unadjusted on the 31st July 1917. The corresponding figures for the preceding year are also given, as far as possible, for purposes of comparison :—

Classification of outstandings according to years and comparison with 1915-16.

	Items awaiting clearance.		Service payments for recovery.		Total.		Total on 31st July 1916.		Increase + Decrease —	
	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.
Relating to 1912-13 .	1	(a)	8	19	9	19	12	19	—3	...
" to 1913-14 .	8	(a)	1	(a)	4	(a)	33	1	—29	—1
" to 1914-15 .	463	1,07	424	68	887	1,75	2,338	6,61	—1,441	—4,86
" to 1915-16 .	3,457	6,95	2,644	3,04	6,101	9,99	19,923	44,33	—13,821	—34,34
" to 1916-17 .	12,129	89,06	5,160	4,67	17,289	93,73	...	...	+17,289	+93,73
Total .	16,053	97,08	8,347	8,58	24,300	1,05,66	22,305	51,04	+1,995	+54,62

(a) Amount less than one thousand.

The large increase of 54,62 in the amount outstanding on the 31st July 1917 as compared with that on the same date in the preceding year occurred mainly in the Rawalpindi, Lahore and Burma Divisions and in the Supply Circle, due to the causes explained in the following paragraph.

76. The following statement shows these outstandings according to the Divisions to which they relate :—

Classification of outstandings according to Divisions, etc.

Divisions, etc.	Items awaiting clearance.		Service payments for recovery.		Total.		Total on 31st July 1916.	
	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.
1st (Peshawar) Division	718	1,19	359	26	1,077	1,45	1,260	1,80
2nd (Rawalpindi) Division	590	7,10	308	59	898	8,09	1,598	2,22
3rd (Lahore) Division	5,251	37,76	1,385	2,76	6,636	40,52	4,933	19,45
4th (Quetta) Division	2,568	16	469	6	3,037	22	2,356	54
5th (Mhow) Division	48	...	31	16	79	16	14	3
6th (Poona) Division	1,166	3,28	800	41	1,966	3,69	1,953	4,69
7th (Meerut) Division	659	60	643	1,09	1,302	1,69	2,091	3,08
8th (Lucknow) Division	3,822	5,69	2,284	1,14	5,406	6,83	3,458	5,88
9th (Secunderabad) Division	1,440	1	164	4	1,604	5	1,831	6
Burma Division	84	14,62	63	12	150	14,74	170	31
Supply Circle	507	26,27	1,038	1,95	2,145	28,22	1,591	13,36
TOTAL .	15,053	97,08	8,347	8,58	24,300	1,05,66	22,305	51,04

As compared with the previous year, the increase in the balance outstanding on the 31st July 1917, in the 2nd (Rawalpindi) Division (5,87) was due chiefly to delay in receipt of bills in adjustment of the advances made to agents for purchase of stores, etc., in connection with the North-West Frontier Operations and Waziristan Field Force; that in the 3rd (Lahore) Division (21,07) due chiefly to non-receipt of the necessary information from officers and men who had proceeded on Field Service; that in the Burma Division (14,43), to want of receipt vouchers for rice despatched to Base Supply Officers at Marseilles and Basra; and that in the Supply Circle (14,84), to the inclusion of objections on war expenditure.

77. The reasons for the outstandings are explained below :—

1912-13.—The sum of 19 outstanding in the 6th (Poona) Division represents the loss sustained by the State by the failure of a contractor. Legal steps were taken for the recovery of the amount; the case is, however, on the *sine die* list of the Court of the District Judge, Poona.

1913-14.—A small item of Rs. 20 outstanding in the 8th (Lucknow) Division represents the amount of income-tax recoverable from certain pensioners, who did not appear for payment.

1914-15.—Of the sum of 1,75 outstanding for this year, 4 pertains to the 1st Division, 94 to the 3rd Division, 24 to the 6th Division, 8 to the 7th Division and 33 to the 8th Division, representing items of disallowances chiefly on account of pay and allowances of officers and men, and other charges, and the balance 12, pertaining to the Supply Circle, represents objections issued on railway vouchers, etc. Of the total, outstandings 50 have since been adjusted, 62 are outstanding for want of vouchers or other particulars which have been called for, 60 are under recovery and 3 are awaiting Government sanction. Steps have been taken for the early adjustment of the outstandings.

1915-16 —The outstandings amount to 9,99 as against 44,23 shown in the last report. Of the total, 2,12 have since been adjusted, 4,83 are outstanding for want of vouchers or other particulars which have been called for, 3,02 are under recovery and 2 are awaiting Government sanction.

1916-17.—Of the sum of 93,73 outstanding, 48,63 have since been adjusted, 41,91 are outstanding for want of vouchers or other details, 2,44 are under recovery, and 75 are awaiting Government sanction.

The delay in the settlement of these outstandings is chiefly due to the increase of work on account of the war and the absence of experienced clerks in the Field Account Offices. Endeavours are being made to reduce the outstandings with the assistance of extra temporary establishments and of Gasetted Staff and Accountants deputed from Civil Accounts Offices.

ACCOUNTS OF FIELD CONTROLLERS.

percentage of
objections to
total expenditure:
Comparison with
1915-16.

78. The expenditure placed under objection during the year under review (35,57) represents 1.54 per cent. of the total expenditure (23,09,17) audited in the Field Controllers' offices during the year. The corresponding percentage for the preceding year was 3.69. This improvement was due to the whole of the pay lists of Indian troops (rank and file) and of a large number of British troops and establishment pay bills being subjected to pre-audit, any mistakes found being corrected on the spot; to the greater scrutiny now exercised by the Divisional Disbursing Officers; to the reduction in the scope of audit to 1/4th of the accounts; and to the steadily growing experience gained by the civil and temporary clerks in auditing the field accounts.

classification
outstandings according
to years and
comparison
with 1915-16.

79. The following statement shows the balances of objections raised up to the 31st March 1917, but remaining unadjusted on the 31st July 1917 in the books of Field Controllers. The corresponding figures for the preceding year are also given for purposes of comparison:—

	Items awaiting clearance.	Service payments for recovery.	Total.	Total on 31st July 1917.	Increase + Decrease—
Relating to 1914-15 . . .	...	...	...	3,04	—3,04
Relating to 1915-16 . . .	31	...	31	18,90	—18,59
Relating to 1916-17 . . .	4,00	2,44	6,44	...	+6,44
TOTAL . . .	4,31	2,44	6,75	21,94	—15,19

The improvement of 15,19 in the amount under objection outstanding on the 31st July 1917, as compared with that in the preceding year, was due to a reduction in the objection issued on account of hire of vessels employed in Mesopotamia, owing to such charges having been regularized, and to the adjustment of 13,65, paid provisionally to a firm on account of the hire of a flotilla in Mesopotamia in 1915-16, subject to the rate of hire being fixed by the Government of India.

80. The following statement shows the outstandings under each field office:—

Classification of outstandings according to Field Office etc.

Field Office.	Items awaiting clearance.	Service payments for recovery.	Total.
Indian Cavalry Corps, Indian Expeditionary Force "A" (British personnel)	...	...	...
Indian Expeditionary Force "B"	11	8	14
Indian Expeditionary Force "D" (Supply)	4,11	2,34	6,45
Office of Field Controller of Military Accounts, Poona, which includes Indian Expeditionary Force "A" other than the Cavalry Corps, Force "D" other than the Supply portion, and the whole of Force "E"	4	8	7
Aden Field Force	...	...	...
Forces in Persia	5	4	9
TOTAL	4,31	2,44	6,75

The above outstandings represent almost entirely objections for want of vouchers, last pay certificates, certificates of payments or other particulars; they include 1,82 on account of disallowances against the Inland Water Transport Officer, Amara, which are under local investigation.

Financial Irregularities.

81. A few instances of financial irregularity, belonging to classes, which were prominent during the year under review, are given below

(a) An inspection of the accounts of a dairy farm disclosed the fact that two payments for Rs. 1,040-11-3 and Rs. 1,431, respectively, in connection with schedule measure works were entered in the Cash Book for March 1917, although only Rs. 486-6-0 and Rs. 445-12-0, respectively, out of them had actually been spent in that month, and the remainder in 1917-18. The money was apparently drawn with the object of preventing a lapse in the grant. The Assistant Director, Dairy Farms, concerned issued necessary instructions to prevent a recurrence of such irregularities in future.

Drawal of money in advance of requirements with a view to availing lapses of Budget grants.

(b) (i) It was noticed in the course of an inspection of the accounts of a Silladar Camel Corps that a sum of Rs. 52,762-5-11, drawn in 1915-16 by the Officer Commanding for purchase of bhoosa, etc., for the feed of camels (which is allowed when free grazing is not available), was not wholly spent for the purpose, and the unexpended balance was credited to the corps fund. The irregularity was reported to the General Officer Commanding, and eventually a sum of Rs. 6,339-10-10 was recovered and credited to Government in July 1917. The officer subsequently submitted an appeal against the recovery of the sum.

Unspent balances not refunded to treasuries.

(ii) The unexpended balances of hutting grants for the year 1916-17 and previous years had been retained by the Officers Commanding certain Indian Regiments, instead of being credited before the close of the financial year, as required by the rules. One officer credited to Government in the accounts for 1917-18 Rs. 59-14-8, due for 1916-17. Another officer utilised a part of a sum of Rs. 484-6-0 for 1916-17 and previous years to meet expenditure in 1917-18, but the amount has since been recovered. A sum of Rs. 1,524-12-1 for 1916-17 is due from a third officer and necessary action has been taken for its recovery.

(c) (i) An embezzlement of a sum of Rs. 833-5-11, on account of family allotment by men of a corps of Sappers and Miners during March 1917, came to notice on the 26th April 1917. It was decided by the Court of Enquiry held on the case, that the embezzlement was due to want of care on the part of the officer entrusted with the duty of checking the accounts and that he was, therefore, responsible for the loss; but on further enquiry, it was found that his responsibility covered only Rs. 405-13-11. This amount is being recovered from

Defalcations of Government money.

his pay by instalments and the balance of the loss has been made up by the corps.

(ii) A sum of Rs. 636-8-0, representing the value of 66 money orders on account of family allotments, which were returned by the Post Office unpaid during 1915-16, was embezzled by a writer, owing to his being allowed to receive such unpaid money orders. Two officers were held responsible. The amount for which one of them was responsible was subsequently recovered, and steps have been taken to recover the portion for which the other officer was responsible. Unpaid money orders are now received by a British officer to avoid such frauds.

advances
drawn
false
certificates.

(d) Five officers obtained advances of Rs. 3,644, Rs. 2,706, Rs. 1,864, Rs. 3,355 and Rs. 5,216 respectively, in the field, between the period from November 1916 and September 1917 on false certificates to the effect that they were in credit up to those amounts. The first three cases were brought to the notice of the War Office, as the officers had gone Home, and in the remaining two cases, the officers were tried by Court-martial and dismissed from the service.

Military Works.

percentage of
objections
total
expenditure:
comparison
in 1915-16.

82. Under 47—Military Works, the total expenditure during the year under review was 2,29,64, of which 2,01,22 (excluding overlapping figures) were placed under objection, showing a percentage of 87.6 as against 39.6 in the preceding year. These figures do not include the Military Works expenditure debited to the Central War Controller, which is separately dealt with in paragraph 87 below. The great increase in the percentage was the result of war conditions and was mainly due to very large expenditure incurred without, or in excess of, estimates and appropriation on the construction and improvement of roads on the North-West Frontier to render them suitable for mechanical transport, on aviation camps, hospitals, cavalry lines, cantonments and hut accommodation, and to large unvouched outlay and excesses over the reserve limit of stock. The expenditure held under objection during the year amounted nearly to (1) 70,00 (i.e., 53,00 more than the last year), for want of sanctioned estimates to urgent works, (2) 12,00 for want of completed vouchers and (3) 36,00 for an excess over the reserve limit of stock in Bombay, purchased for despatch overseas to the Indian Expeditionary Forces.

Under 47-A.—Special Defences, the percentage of objections to the total expenditure was 29.1 as against 23.7 in the preceding year, the total expenditure during the year under review being 2,78, out of which 81 (excluding overlapping figures) were placed under objection. The increase in the percentage was mainly due to expenditure without estimates on the refrigeration of a magazine.

Analysis of Outstanding Objections.

standing
objections.

83. The following statement shows the balances on the 31st July 1917 and the corresponding figures for 1915-16 :—

Basis of objection.	Relating to 1915-16, and previous years.		Relating to 1915-16.		Relating to 1916-17.		Total.	
	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.
Want of Estimate	3	...	33	6,88	279	24,47	305	31,30
Excess over Estimate	8	31	21	43	115	8,95	129	9,08

Want of Appropriation	...	...	40	1,84	139	10,46	179	12,30
Excess over Appropriation	...	...	15	1,41	96	8,46	113	4,87
Miscellaneous Irregularities	11	1,44	10	10,17	80	43,30	110	54,90
Total for 1915-17	17	1,75	110	20,87	715	90,73	845	1,12,15
Total for 1915-16	38	4,96	444	12,92	...	...	306	22,08

84. The balance of 1,18,15 was made up of 87,98 under 'Ordinary Demands,' 24,00 under 'Special Demands,' and 1,17 under 'Special Defences,' while the corresponding figures for 1915-16 were 10,29, 12,28 and 41, respectively. The large increase, as compared with the preceding year, was due mainly to the reasons mentioned in paragraph 82 above. Comparison with 1915-16

85. Out of 92 items relating to 1914-15 and previous years which were outstanding on the 31st July 1916, 75 were adjusted during the period under review. The item specially referred to in paragraph 84 of the last report, which represents a sum of 11 advanced in March 1912 and February 1913 to an Officer Commanding a Volunteer Rifles Corps for the construction of an Armoury and Sergeant Instructor's quarters, still remains unadjusted. Analysis of outstanding according to years.

Of the outstandings for 1915-16 and 1916-17, 81,10 represent excesses over the reserve limit of stock, of which 58 only were adjusted up to end of October 1917.

86. It has been roughly estimated that the percentage of Military Works started during the year without detailed sanctioned estimates was 42.15, against 32.46 in the preceding year. This estimate is based on statistics for eight districts selected at random. The increase in the percentage, as compared with the preceding year, was due to urgent works undertaken on account of the war. Percentage works start without estimates to total number of works start

War Expenditure.

87. The expenditure on Military Works charged to war, which was placed under objection during the year under review, amounted to 2,42,79, and the total expenditure to 2,94,45, thus giving a percentage of 82.46. This high percentage was due to many works having been started without either administrative or technical sanction owing to their great urgency, to the want of consignee's receipts for stores despatched to the various expeditionary forces and to large advances to contractors for war works. Percentage of objection to total expenditure

88. The following statement shows the balances of objections raised up to the 31st March 1917, but remaining unadjusted on the 31st July 1917 :— Analysis of outstanding objections.

Heads of objection.	Relating to 1915-16.		Relating to 1916-17.		Total.	
	No. of Items.	Amount.	No. of Items.	Amount.	No. of Items.	Amount.
Want of Estimate . .	1	90	173	48,23	174	48,53
Excess over Estimate . .	6	23	84	12,88	60	13,10
Want of Administrative sanction.	...	...	18	12,41	18	12,41
Excess over Administrative sanction.	...	...	7	1,86	7	1,86
Miscellaneous irregularities .	...	...	233	69,39	233	69,39
Total .	7	53	485	1,44,77	492	1,45,29

89. The outstandings under Miscellaneous irregularities include 68,19 held under objection for want of consignee's receipts for stores despatched to the various overseas expeditionary forces. This important matter is referred to in paragraph 94 below. The remainder of the outstanding represents chiefly expenditure, without or in excess of estimates, on war hospitals, water supply and pontoon bridge trains.

90. The percentage of works started without estimate to the total number started during the year was roughly 52.63. Percentage of works started without estimates to total number of works started.

Financial Irregularities.

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91. As observed in paragraph 86 of the last report, the Director General, Military Works, issued a circular during 1915-16 prohibiting irregular action for the purpose of avoiding a lapse of budget grants. Similar orders were also issued by this officer during the year under review, but the irregularity is not entirely absent, as the following instances will illustrate:—

(a) The receipt of some tools was certified by a Barrack Sergeant on the 25th March 1916, and a remittance transfer receipt for Rs. 35-10-0, representing the cost of the articles, was sent to the supplying firm on the 30th March 1916. The tools, however, were actually taken delivery of on the 17th April 1916, on which date a credit note for the railway freight was issued.

(b) Two remittance transfer receipts for Rs. 15 and Rs. 55-14-3, being the value of certain articles, were obtained from a treasury on the 30th March 1916 and despatched to the payees on the 3rd April 1916, but the stores were actually received on the 12th April and 6th April 1916, respectively.

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of Govern-
t money.

92. A cheque for Rs. 150 was encashed on the 17th October 1915 for recouping a treasure chest balance and the amount was advanced under the orders of the head of an office to a subordinate officer, who was proceeding on casual leave, without the payment being recorded in the cash book. The irregularity was detected at the time of an audit inspection. The serious features in this case were—

(i) Utilisation of State funds to meet private expenditure—the officer having no power to sanction the advance.

(ii) Omission to record the transaction in the cash book.

(iii) Signing of an incorrect certificate for the cash balance.

The officer responsible was warned by the Commanding Royal Engineer against the irregularity, and the Director General, Military Works, concurred in the action.

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93. During the year under review, several works were started without administrative sanction. In some cases, this sanction was not accorded even after the lapse of 12 months from the date they were taken in hand; while in several others, the delay was for six months or more. Details of a few cases are given below:—

(a) The construction of rest and relief camps in two different stations was started in November 1916, and the expenditure incurred on them to the end of March 1917 amounted to Rs. 93,725 and Rs. 83,846, respectively.

(b) A new water supply installation was started in December 1916, and the expenditure to the end of March 1917 amounted to Rs. 1,25,830.

(c) The construction of a hospital was started in July 1916, and the expenditure to the end of March 1917 (2nd Supplementary) amounted to Rs. 6,74,944.

In none of these cases had administrative sanction been received by February 1918.

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94. (a) The War Office have always attached special importance to the obtaining of adequate proof of delivery of stores sent overseas, and under orders issued in July 1915 the audit officer is required to obtain consignees' receipts in support of the debits to the Imperial Government on account of stores shipped overseas for the use of the Expeditionary Forces. An exception had, however, to be made in regard to the earlier shipments, and it was decided that for stores despatched before 1st April 1916 it would be sufficient to obtain mates' receipts for packages supported by certificates of contents from purchasing and packing officers. The officer responsible for shipments of Military Works stores up to 1st April 1916 was not able to produce even the latter proofs of shipment, and an audit inspection of his office in August 1916 brought out the fact that no systematic records were available and that it was very difficult to connect bills of lading with the actual contents of the packages or with the vouchers on which the stores purchased had been paid for. The audit office brought this to the notice of the Director General of Military Works in September 1916, but while I fully recognise the special difficulties attendant on the earlier shipments of stores, I regret to have to state that the question still remains to be settled.

(b) Even in regard to the supplies made from 1st April 1916, prompt attention has not been given to the necessity for obtaining consignee's receipts and the amount placed under objection on this account and remaining unadjusted to the end of March 1917 was nearly 95,92. Out of this sum nearly 46,72 has been adjusted to the end of February 1918.

95. The officer responsible for shipments of Military Works stores also failed to keep an up-to-date and correct account of purchases and stock, the position being particularly unsatisfactory in regard to the large supplies of timber. The duties entrusted to this officer have been taken over by the Indian Munitions Board; but the work of winding up his transactions up to July 1917 is still proceeding, and there is some dispute as to the value of the stores taken over by the Board.

96. In regard to the purchases of Military Works stores for shipment overseas, one serious feature was the large payments 'on account' made to contractors, which sometimes ran into lakhs of rupees and remained unadjusted for months together. The total of such payments during 1916-17 amounted to 1,80,73; the unadjusted balances on this account at the end of March 1917 were particularly heavy, and in two cases amounted to 26,97 and 14,42, respectively. It is, however, satisfactory to observe that outstandings on account of these advance payments have been cleared or considerably reduced as the result of the action taken by the administrative authorities on the representations made by the audit officer.

Marine.

97. The percentage which the expenditure placed under objection during 1916-17 (16,16) bears to the total expenditure of the year (11,80,05) is 1.37 as against 3.78 in the preceding year.

Analysis of Outstanding Objections.

98. The following statement shows the balances of objections raised up to the 31st March 1917, but remaining unadjusted on the 31st July 1917, classified according to the years to which they relate:—

	ITEMS AWAITING CLEARANCE.		RECOVERIES OF SERVICE PAYMENTS.		TOTAL.		TOTAL ON 31st JULY 1917.	
	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.	No. of items.	Amount.
Relating to 1914-15 . . .	...	...	17	(a)	17	(a)	63	6
" 1915-16 . . .	1	1	27	2	28	3	224	47
" 1916-17 . . .	114	8,54	72	13	187	8,66	...	...
Total . . .	115	8,55	117	14	222	8,69	287	53

(a) Amount less than one thousand.

The balance outstanding on the 31st July 1917 shows a large increase of 8,16, as compared with the preceding year. The increase is due to the inclusion of objections on war expenditure, which consists chiefly of the charges for hired transports, purchase of rivercraft, prize steamships employed on military service, Royal Indian Marine vessels placed at the disposal of the Admiralty, and stores supplied to the Expeditionary Forces.

99. The outstandings relating to the year 1914-15 represent disallowances on account of exchange compensation, field and command allowances, overpaid to certain officers by Officers Commanding, Marine vessels. The delay in settlement was due to the transfer of the officers concerned, and the late receipt of replies. The amount is under recovery.

Analysis of
outstandings
relating to
1915-16.

100. Out of the outstandings of 8, relating to the year 1915-16, 2 have since been adjusted, and the balance is outstanding for want of authority in support of the charges, which has been called for. Action has been taken for an early settlement.

Analysis of
outstandings
relating to
1916-17.

101. Out of 8,66 outstanding on the 31st July 1917, which relate to the year under review, 8,16 have since been adjusted, 46 are outstanding for want of vouchers or other details, and 4 are under recovery. Steps have been taken towards effecting an early settlement of the items, and the delay is chiefly attributable to the present war conditions.

March Expenditure.

102. Tables of figures to show the heavy expenditure in March, similar to those given in paragraphs 95 and 97 of the last Appropriation Report, as also in previous reports, have been omitted from this report, as Sir Reginald Gamble was of opinion that though the figures for each province were instructive when taken separately, they were misleading for the purpose of comparison between different provinces, as all the provinces did not base them on the same *data*. Simplified tables, giving figures which would legitimately admit of comparison between the different provinces, will appear in future reports. For the year under review, it must suffice to state that Accountants General were able to report an improvement only in the provinces of Burma and Bengal. As regards other provinces, while no perceptible improvement was noticed, the heavy expenditure was often attributable more or less to legitimate causes, such as the urgency of certain works, the lateness in certain tracts of the monsoon of 1916 and the consequent delay in the commencement of works. The following specific instances however show that the practice of rushing expenditure in order to use up grants is still resorted to by a number of officers. Personally, I would not regard heavy expenditure in March as serious in itself, if it is incurred without infringing those rules which experience has shown to be essential for safeguarding economy, but in the instances below it is difficult to assume that all the prescribed safeguards were actually adopted. These remarks would also apply to the irregularities detailed in paragraph 36 of this report, which are closely connected with the practice of rushing expenditure in March.

United Provinces.

(a) The expenditure in March 1916 in one division, amounted to Rs. 3,36,673, against the average of Rs. 57,823 for the other eleven months of the year. During the last 3 days of March, no less than 173 cheques were drawn for a total sum of Rs. 1,61,817.

unjab.

(b) 31 cheques, amounting to Rs. 9,866, were drawn by a Sub-Divisional Officer on the 31st March 1916 for payment of 62 vouchers. This rush of payments on so many accounts on a single day entailed, (i) the writing of 7 pages of the cash book on that day, (ii) the posting by the Sub-Divisional Officer of 234 pages of measurement books, (iii) the checking (and billing) by his clerk of 347 pages of measurement books, and (iv) the entering of 62 bills in the bill book. In spite of this heavy work done on the 31st March, the cash book was certified to have been closed on the 31st March 1916.

(c) A subordinate recorded the measurements of 42 works, covering 58 pages of two measurement books on the 31st March 1916. All these entries were further checked in the sub-divisional office and passed and paid by the Sub-Divisional Officer on the same day, along with some others recorded by other subordinates, the total amount paid on that date being more than the works payments of the previous 30 days of the month. The situations of the several works shown as measured on the 31st March were such that the subordinate could not have visited all of them in one day; his travelling allowance journal showed that he had visited almost all the places that day, but the Executive Engineer and the Superintending Engineer were of opinion that this was not true.

103. In paragraph 94 of the last report, Sir Reginald Gamble alluded to the special procedure, introduced by the Government of India, providing for the regrant of the lapses of each year in the Budget Estimates of the following year. This was intended to do away automatically with any inducements

that spending officers may have for adopting irregular devices to avoid a lapse of grants. Probably all the provinces, except Madras, have by now taken steps to introduce this procedure. Bengal, Bombay and the United Provinces, were not in time to give effect to it in the Budget Estimates for 1917-18. In the Budget Estimates for 1917-18 of the Punjab, Burma, Bihar and Orissa, the Central Provinces (Buildings and Roads Branch), and Assam provision was made for regrants of 6,66, 5,00, 7,70, 3,20 and 39, respectively, out of lapses in the grants for 1916-17. This action resulted in Burma in an improvement in the expenditure incurred in March 1917, as compared with that in the corresponding month of 1916. It is to be hoped that, as the procedure becomes more generally known to spending officers, there will be a similar improvement in other provinces.

Disciplinary Action.

104. In paragraph 98 of the last report, Sir Reginald Gamble referred to the necessity for disciplinary action, if the volume of financial irregularities was to be appreciably decreased. This view has been endorsed by the Secretary of State, who, in his despatch No. 63-Financial, dated the 30th November 1917, has expressed his regret at the recurrence of the same classes of irregularity year after year, in spite of repeated injunctions, and requested the Government of India to impress on the Local Governments the great importance of enforcing a higher standard of efficiency in the matter. The Government of India, in circulating this despatch with their Finance Department letter No. 67-A., dated the 12th February 1918, have associated themselves fully with the remarks made by the Secretary of State. This report indicates that Local Governments and other administrative authorities are becoming increasingly aware of the importance of this matter, and I believe that the orders recently issued will not fail to bear fruit in the near future.

It is disappointing, however, to note that on the whole there has been no appreciable decrease in the number of irregularities which have had to be brought to notice in the present report, although there has been a slight improvement in some provinces. These irregularities have already been brought to the notice of the Local Governments, or the superior administrative authorities concerned, by the respective audit officers. In most cases, the authorities concerned have merely expressed their disapproval of the methods or procedure adopted, or warned the officers responsible, or drawn their attention to the rules and orders on the subjects at issue. General orders have also been issued by them from time to time in regard to the more common types of irregularity. I doubt, however, whether much benefit can now be hoped for from the issue of further general orders, and am confident that more advantage will be derived from adequate action on individual cases. It is satisfactory to note, therefore, that in some cases sufficient disciplinary action has been taken (*vide e.g.*, paragraph 12 (f), paragraph 37 (c), paragraph 45 (c) and paragraph 81 (c) above). In others, however, I have felt it desirable to ask that the adequacy of the disciplinary action taken should be reconsidered (*vide e.g.*, paragraph 12 clauses (c), (e) and (g)).

In some of the cases included in the last report stringent disciplinary action has been taken. In the Madras case of theft of Rs. 2,000 during transit, referred to in paragraph 13 (a), the Deputy Collector was censured for the neglect of duty and retired from the service, while the treasurer who had previously been granted an extension of service was ordered to retire immediately; and the two head constables and the five constables, who escorted the treasury remittance, were prosecuted and convicted. In the case of embezzlement of Rs. 1,736 referred to in paragraph 13 (f), the Government of the United Provinces ordered a Deputy Collector to pay Rs. 800 being half the net amount for which his carelessness had rendered him liable. In the Punjab case of loss of Rs. 2,506, referred to in paragraph 39 (e), the Local Government stopped the promotion of the Sub-Divisional Officer for two years for his gross carelessness in paying for bricks, which he had never personally counted, and which were not properly classified and stacked, and in permitting bricks largely in excess of contract agreement to be burnt and paid for. In the Army Department case, referred to in paragraph 79 (e), the person responsible was dismissed from the service.

APPROPRIATION AUDIT.

105. The net grants, after taking into account all modifications sanctioned during the year, have been exceeded under several heads. The excesses are shown separately under Imperial and Provincial. The following table brings together the excesses under each head under Imperial and Special, which require the sanction of the Government of India :—

	India, excluding Baluchistan.	Baluchistan.		N.-W. F. Province.	Madras.	Bombay.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Burma.	Central Provinces.	Assam.	TOTAL.	
		Imperial.	Special.										Imperial.	Special.
1. Refunds and Drawbacks . . . . .	...	...	...	...	...	1,92	...	...	...	...	...	1	1,93	...
2. Assignments and Compensations . . . . .	...	...	...	...	...	...	16	...	...	...	...	...	16	...
3. Salt . . . . .	...	...	...	...	...	14	...	...	...	...	...	...	14	...
4. Stamps	61	...	...	...	...	...	...	...	...	...	...	...	61	...
5. Customs . . . . .	...	...	...	...	...	...	3	...	...	3	...	...	6	...
11. Forest . . . . .	...	...	...	3	...	...	...	...	...	...	...	...	2	...
12. Interest on Debt	42,61	...	...	...	...	...	...	...	...	...	...	...	42,61	...
14. Interest on other Obligations (Civil) . . . . .	...	...	...	...	...	...	...	50	...	...	...	...	50	...
Do. do. (Posts and Telegraphs).	4	...	...	...	...	...	...	...	...	...	...	...	4	...
Do. do. (Railways)	1,50	...	...	...	...	...	...	...	...	...	...	...	1,50	...
Do. do. (Army)	7	...	...	...	...	...	...	...	...	...	...	...	7	...
15. General Administration . . . . .	...	...	...	...	...	10	...	...	...	...	...	...	10	...
19-A. Law and Justice—Courts of Law	1	...	...	...	...	...	...	...	...	...	...	...	1	...
22. Ecclesiastical . . . . .	...	...	...	...	...	...	...	...	...	3	...	...	3	2,73
25. Political . . . . .	...	...	2,72	...	...	...	...	...	...	...	...	...	...	...
26-A. Agriculture	13	...	...	...	...	...	...	...	...	...	...	...	13	...
27. Territorial and Political Pensions . . . . .	...	2	...	...	...	...	6	...	...	...	...	...	8	...
28. Superannuation Allowances and Pensions . . . . .	...	...	...	1	...	1	...	...	...	...	1	...	3	...
30. Stationery and Printing	1,54	...	...	...	...	...	...	...	...	...	...	...	1,54	...
32. Miscellaneous . . . . .	...	1	...	...	3	...	...	...	6	3	...	...	...	...

	3	3,72	10	2	3,33	53	84	7	9	2	1	1,07,19	3,72
34. Construction of Protective Railways	3	...	...	...	...	...	...	...	...	...	...	...	...
35. Construction of Protective Irrigation Works . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...
36. State Railways—Share of Surplus Profit, etc.	1,53	...	...	...	...	...	4	...	...	...	...	1,33	...
37. Irrigation—Major Works—Working Expenses (Civil). . . . .	...	...	...	...	...	...	...	1	...	...	...	1	...
38. Irrigation—Major Works—Working Expenses (P. W. D.).	1,05	...	...	...	...	7	20	...	...	...	...	1,05	...
Interest on Debt . . . . .	...	...	...	...	...	...	...	...	...	(a) 1	...	8	...
43. Civil Works (Public Works Department) . . . . .	...	...	7	...	...	...	...	...	...	...	...	...	...
44. Army— . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...
Administration	3,42	...	...	...	...	...	...	...	...	...	...	3,42	...
Military Accounts	21	...	...	...	...	...	...	...	...	...	...	21	...
Supply and Transport (including Farms)	11,36	...	...	...	...	...	...	...	...	...	...	11,36	...
Veterinary Services	1	...	...	...	...	...	...	...	...	...	...	1	...
Army Clothing Department	16	...	...	...	...	...	...	...	...	...	...	16	...
Remount Establishments	47	...	...	...	...	...	...	...	...	...	...	47	...
Medical Services	66	...	...	...	...	...	...	...	...	...	...	66	...
Technical	20	...	...	...	...	...	...	...	...	...	...	20	...
Education	8	...	...	...	...	...	...	...	...	...	...	8	...
Indian Munitions Board	55	...	...	...	...	...	...	...	...	...	...	55	...
Conveyance by Road, River and Sea.	1,76	...	...	...	...	...	...	...	...	...	...	1,76	...
Conveyance by Rail	5,42	...	...	...	...	...	...	...	...	...	...	5,42	...
Customs	1,45	...	...	...	...	...	...	...	...	...	...	1,45	...
Rewards for Military Services	17	...	...	...	...	...	...	...	...	...	...	17	...
Pensions	1,09	...	...	...	...	...	...	...	...	...	...	1,09	...
Military Works	35,29	...	...	...	1,08	...	...	...	...	...	...	35,29	...
Irrigation Works . . . . .	...	...	...	...	3	...	...	...	...	...	...	3	...
TOTAL	1,02,46	3	3,72	10	2	3,33	84	7	9	2	1	1,07,19	3,72

a. Related to C.

106. The following table brings together the excesses under each head under Provincial and Special, all of which, excepting those in Bombay have been regularized by the sanctions of the Local Governments or Administrations concerned:—

[Provincial and Special.

	Baluchistan (special).	North-West Frontier Province (special).	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total.
1. Refunds and Drawbacks . . . . .	...	...	1	20	33	...	...	...	1	...	1	56
2. Assignments and Compensations . . . . .	...	...	...	...	14	...	...	...	...	...	...	16
7. Mines . . . . .	...	...	...	...	43	...	...	...	...	...	...	43
11. Forest . . . . .	...	1	...	...	23	...	...	...	...	...	...	23
12. Registration	1	...	...	...	3	...	...	...	...	...	...	4
13. Interest on Ordinary Debt . . . . .	...	...	1	...	...	23	...	...	...	...	...	23
14. General Administration . . . . .	...	...	...	...	...	...	...	...	...	3	...	3
20. Police . . . . .	...	...	...	...	1,43	...	...	...	...	...	...	1,43
21. Ports and Pilotage . . . . .	...	...	...	...	8	...	...	4	...	...	1	13
24. A.—Medical . . . . .	...	...	...	...	6	...	...	8	...	...	...	14
24. B.—Sanitation	1	...	...	...	...	...	...	...	...	...	10	11
25. Political	77	...	...	...	...	...	...	1	...	...	...	78
26. B.—Scientific and Miscellaneous Departments . . . . .	...	...	...	13	...	...	...	10	...	...	...	23
26. Superannuation Allowances and Pensions	4	3	...	...	11	6	...	...	...	...	...	23
20. Stationery and Printing . . . . .	...	...	...	1,06	19	...	...	...	...	...	...	1,24
22. Miscellaneous	5	...	...	...	...	...	...	...	...	...	...	5
24. Reduction or Avoidance of Debt . . . . .	...	...	...	9	...	...	...	...	...	...	...	9
42. Irrigating—Major Works—Working Expenses (Civil) . . . . .	...	...	...	...	...	...	1	...	...	...	...	1
(P. W. D.)	...	...	...	...	7	...	...	...	...	...	...	7
44. Civil Works (Public Works Department) . . . . .	...	5	...	...	...	...	...	...	...	...	...	5
Total	88	8	2	1,47	3,08	28	1	23	2	3	13	6,31

107. The excesses were due, for the most part, either to unexpected heavy expenditure in the closing months of the year, when it was too late to obtain sanction for the required additional allotments, or to adjustments made in the accounts of March final, which were not foreseen. The more important excesses are explained below:—

In India Civil (excluding Baluchistan), the excess under 6—Stamps (61), was chiefly caused by smaller supplies of stamp paper to Provincial Governments. The excess under 18—Interest on Debt (42,61), was due to Interest on Railway Debt being less than the amount provided in the estimate. Under 26 A—Agriculture, the excess (12) was due to the fact that the savings anticipated in the Budget were not fully realised. Under 30—Stationery and Printing, the excess (1,54) was due to smaller indents by Provincial Governments for stationery from the Central Stores. Under 33—Famine Relief, the increase (91) was due to larger expenditure in connection with measures for the protection of cattle in Ajmer than was anticipated. Under 42—Irrigation—Major Works—Interest on Debt, the excess (1,05) was the result of a variation in the rate of interest adopted in the accounts from that adopted in the Budget.

In Baluchistan, the excess under 35—Political—Special (3,72) was due chiefly to charges in connection with the deputation of Major Keyes to the Mekran Border, the incidence of which was not settled during the year under review.

In Bombay, the excess under 1—Refunds and Drawbacks (1,92) was chiefly under customs and income tax refunds, which exceeded anticipations in the closing months of the year. The excess under 5—Salt (14) was due to the adjustment in March (Final) of the cost of stores, supplied by the Marine Department. The excess under 18—General Administration (10) was due to expenditure in connection with the loan work and to larger payments of allowances to Presidency Banks than anticipated. The excess under 47—Military Works (1,03) was due to outlay having been incurred without allotment on constructing an Acetone Factory, additions and alterations to a Police training school to make it suitable as a hospital, and conversion of the New Customs House at Karachi into a war hospital.

In Bengal, the excess under 2—Assignments and Compensations (16) was due to the payment of arrears of malikana in the closing months of the year. The excess under 42—Irrigation Major Works—Working Expenses—Public Works Department (7) occurred under the Madaripur Canals, establishment, and was caused by a smaller recovery on account of such charges than was anticipated.

In the United Provinces, the excess under 14—Interest on other Obligations—(50) resulted from the utilisation of anticipated savings under this head on account of the pensions of certain Wazikadars in meeting excesses under other heads. The anticipation of savings did not, however, prove to be correct. The excess under 42—Irrigation, Major Works—Working Expenses—Public Works Department (30) was mainly due to establishment charges having exceeded anticipations.

Under Railways, the excess under 14—Interest on other Obligations (1,50) was due chiefly to the interest on the unexpended balance with the Secretary of State of the capital raised by the Madras and Southern Mahratta Railway Company having been larger than was anticipated. Under 38—State Railways—Share of Surplus Profits, etc., the excess (1,58) occurred chiefly on the Mysore State Railway.

Under 46—Army, the excesses over the grants for the several minor heads amounted to 27,10. The excesses in connection with Administration (3,42), Military Accounts (31) under 'Contingencies' and 'Travelling,' Supply and Transport (including Farms,) (11,36) under Dairy Farms, Divisional Staff and Establishment, Peace Stores of Supply and Transport Corps, and Hired and Mechanical Transport, Medical Services (66) and Ecclesiastical (29) under Roman Catholics and Wesleyan Chaplains were due to unforeseen expenditure towards the close of the year. The excess under Remount Establishments (47), was due to an anticipated saving of 78, which was transferred to

meet in part the excess under Army Clothing Department, not being fully realised; and that under Indian Munitions Board (55), to the head being opened after the close of the year. The excess (1,76) under Conveyance by Road, River and Sea was mainly caused by an unexpected debit of over one lakh after the close of the year and to heavier sea transport charges. The excess (5,42) under Conveyance by Rail was due to larger movements of stores, etc., in connection with the war. The excess (1,45) under Cantonments was due to the funds, transferred from this head to meet in part the excess under Army Clothing Department, having been too high. The excess (1,09) under Pensions was mainly due to no additional grant having been sanctioned to meet charges for the enhanced rates of pensions for Indian combatants, which, it was anticipated, would be allotted from the reserve under Miscellaneous Services.

Of the total excess of 25,29 under 47—Military Works (India General), 25,21 relate to Ordinary Demands and the balance to Special Demands, the main cause for the excess under the former being the purchase of stores for Overseas Forces by the Engineer Stores Officer, Bombay.

War Accounts.

108. The following remarks are not confined to the year under review but refer also to the year 1917-18.

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109. The volume of work, which the war has thrown on the Military Accounts Department of the Government of India, has increased considerably in 1917-18 as compared with the preceding year. The expenditure in India on Military Services, chargeable to the revenues of India, which stood at £20·7 million in 1916-17, is expected to amount to £23·5 million in 1917-18. The net amount of expenditure, debited to His Majesty's Government in 1916-17 in the war accounts of the Central War Controller, was £36·2 million, after allowing for a credit of £6·3 million on account of India's contribution in respect of the 'normal cost' of the Indian Expeditionary Forces. The corresponding figures in 1917-18 are estimated at £69·7 million and £6·8 million respectively. Apart from the charges recorded in these war accounts, there are certain other items, which are to be recovered from the Admiralty and the Ministry of Munitions, of expenditure connected with the war (*e.g.*, on account of transports chartered in England and rails supplied to the Ministry of Munitions), which are adjusted with His Majesty's Government, outside the war accounts of the Central War Controller. The amount of such expenditure in 1917-18 will be about £2 million. There is also a large volume of expenditure on the purchase of reserves of stores of various classes to meet future demands from the various theatres of war and probable requirements in connection with measures for the defence of India's frontiers. This expenditure is charged to a 'War Stores Suspense Account', until it can definitely be allocated as chargeable either to His Majesty's Government or to Indian revenues. The outstanding balance under the 'Suspense' head at the end of 1916-17 stood at £7 million.

To deal with this heavy increase in work, further additions have been made during 1917-18, both to the superior staff and subordinate establishments.

110. The Indian Munitions Board was formed towards the end of 1916-17. The Financial Adviser, Military Finance, was appointed to be the financial member of the Board, and all financial and accounts work, connected with the Board, was entrusted to the Central War Controller. One of the latter's deputies works as the financial officer of the Board; and, generally speaking, all proposals involving expenditure are scrutinised by him, and all important measures, as well as all questions of increase in establishments or addition to pay and allowances, are reviewed by the Financial Adviser, Military Finance, personally. To secure effective control, all important payments are made from headquarters, after audit by officers working under the Central War Controller. With the transfer of the administrative control of the Army Clothing and Ordnance Factories to the Indian Munitions Board, the payment, audit, and accounting of the expenditure connected with these factories, has been transferred to the Central War Controller.

111. The Government of India have recently had under their consideration a scheme of enhancing the financial powers of Divisional and Independent Brigade Commanders. The primary object of the scheme is to ensure that, within specified limits, questions of Military expenditure shall be decided expeditiously on the spot by the local Military authorities to avoid delays and unnecessary multiplication of work, which particularly in time of war are seriously prejudicial to the public interests. They have also examined the question of new financial powers which may suitably be conferred on the Army Commanders. They have now sanctioned as a temporary measure, and for the period of the war only, the introduction of an amended system of financial delegation. The main features of these changes are:—

(i) The Army Commanders, Northern and Southern Commands, have been given financial powers and assigned their appropriate place between Divisional Commanders and the Army Department of the Government of India as the 'next higher competent financial authority' to Divisional Commanders. They are now authorised to sanction expenditure up to a limit of Rs. 15,000 in respect of each sanction, and to reappropriate savings from the Budget grant of any one Division or Independent Brigade to meet expenditure in any other. They now possess special powers in respect of Military Works expenditure and power of remitting disallowances by audit officers and of writing off losses. Besides these, certain other powers, *e.g.*, in connection with pensions, claims to compensation for losses, have also been delegated to them temporarily.

(ii) The Financial powers of Divisional and Independent Brigade Commanders and other authorities have been enlarged. This has been effected mainly (i) by the removal of certain formal restrictions of procedure, and (ii) by recasting rules, the terms of which required a restricted interpretation. Certain new powers, *e.g.*, of sanctioning Military Works expenditure, and of increased powers of reappropriating savings have been conferred on Divisional and Independent Brigade Commanders.

In order that the exercise of financial powers by Army Commanders and Divisional and Independent Brigade Commanders may not be unduly hampered by lack of funds, these officials have, in addition to extended powers of reappropriation, been assigned annual grants for unforeseen expenditure, as follows:—

	Rs.
Army Commander	50,000
Divisional Commander	15,000
Independent Brigade Commander	7,500

112. Owing to a large increase in the strength of the non-military personnel employed with the Indian Expeditionary Forces, a separate office of Chief Auditor, Non-Military Pay and Pension Accounts, was formed at Bombay to deal with their accounts. The duties entrusted to this officer consist chiefly of the payment of family allotments arranged for by men on field service; the preparation of the personal accounts of the men, excepting those serving with Directorates in Mesopotamia, whose personal accounts are prepared by the accounts officers attached to these Directorates; the audit of these accounts and the examination of all pension claims in respect of these men.

This officer also audits and brings to account the charges incurred in recruiting non-military personnel through the agency of railways. The charges connected with the recruitment in the Straits Settlements of non-military personnel for the Indian Expeditionary Forces are audited by officers of the Colonial Government, under arrangements made with them, and are then adjusted with the Central War Controller.

113. A temporary office of Field Controller, Waziristan Force, was opened at Rawalpindi to audit the store accounts connected with supplies to the Supply and Transport services of the force. The office of Indian Field Controller of Military Accounts in Egypt has recently been revived in consequence of an increase in the expenditure of the Indian Expeditionary Force in Egypt.

114. The system of preparing the accounts of Indian troops by the divisional and field disbursing officers on a nominal basis, and the reduction in the review

of the audit of these accounts to one-sixth of the bills, have worked satisfactorily. The increase in the numbers of the disbursing officers has enabled them to prepare these accounts more accurately and promptly. The delay in payments consequent on a delay in the preparation of these accounts has now been reduced to a minimum; while there has been no weakening in the audit of the accounts. It has accordingly been decided to reduce the complete audit of pay and personal claims by the divisional and field controllers' offices to one month's accounts in every eight months. Steps have, however, been taken to secure a general scrutiny in rotation of the different classes of charges included in the accounts, so that each class may come under proper review during the year.

It has also been decided to extend the nominal system of preparation of accounts, with a reduction in the review of audit to one-sixth of the bills to all staff, departmental, clerical and other establishments whose pay accounts have hitherto been prepared under the 'normal cost' system.

115. The accounts of prize vessels employed on commercial duty under the control of the Director, Royal Indian Marine, have now been practically settled, and the balances of the accounts have been transferred to the India Office. There are now only a few prize vessels under the control of the Director, which are employed on military transport duty. Their transactions are audited by the Marine Controller and are adjusted through the war accounts.

116. Some difficulty has been experienced in getting into order the accounts of certain local authorities subordinate to the Indian Munitions Board owing to want of completeness and other defects in the accounts maintained by the organisations which were brought under the Board. Instructions for the maintenance of proper accounts at the various factories, workshops and depôts under the control of the Indian Munitions Board have been issued by the Central War Controller from time to time. The administrative authorities in several cases have not, however, yet found it possible to observe these instructions in full; and the Central War Controller and his staff have visited the principal organisations at Bombay, Calcutta and Karachi and explained to the authorities the arrangements to be followed in respect of their accounts. Proper accounts are now maintained at most of the factories, workshops and depôts. But in the depôts of timber and general stores at Bombay there is, as mentioned in paragraph 95 above, still a certain amount of confusion owing to disputes about the value of stocks taken over by the officers of the Indian Munitions Board from the organisations replaced by them.

117. Broadly speaking, the accounts procedure introduced by the Central War Controller with the approval of the Munitions Board is as follows:—

(i) All charges of fixed establishments, and all contractors' bills for large sums, are paid, after pre-audit, by an audit officer at the headquarters of the Board.

(ii) All labour charges, petty contractors' bills and contingent expenses are paid out of imprests issued by the audit officer and cash accounts supported by proper vouchers are rendered to him monthly or at other stated intervals.

(iii) Store ledgers in appropriate forms are maintained at all factories, tanneries, workshops and depôts. The audit of the ledgers is conducted locally by peripatetic auditors on the staff of the Central War Controller.

(iv) At all factories and workshops cost accounts or cost sheets of work are maintained, and at the tanneries the cash and store accounts are maintained in such a form that the cost of tannage can be ascertained readily at the end of each month.

118. No important change has been made in the system of accounts of the Army Clothing Factories on their transfer to the Indian Munitions Board, except that the more important payments have been centralised and the audit of store ledgers is conducted locally. In the case of the Ordnance Factory accounts, similar changes have been introduced and it has also been decided, with the approval of the Secretary of State, to decentralise as far as possible the

cost accounts, the entire work connected with which has hitherto been concentrated in the office of the Director of Ordnance Factories at Calcutta.

119. The cost of the headquarters and provincial organisations of the Indian Munitions Board (with the exception of those provincial organisations dealing with the purchase and supply of raw and tanned hides which, under standing arrangements, are debited direct to His Majesty's Government) are compiled, in the first instance to a new service grant—Grant 14-A.—Indian Munitions Board opened under the head 48—Army of the Indian Budget. The cost of the headquarters organisation is shared between Imperial and Indian revenues in the proportion of 8 to 2, the adjustment being made once a quarter. The charges, on account of the provincial organisations are allocated in the form of a percentage charge on the value of the stores handled and their incidence is, therefore, the same as that of the stores supplied by these organisations. A separate 'Munitions Suspense Account' has been opened to receive the debits on account of the purchases made by the Board and *per contra* credits for the value of actual supplies made to the Indian Expeditionary Forces or to various departments in India. The receipts and expenditure in connection with factories (other than Army Clothing factories) tanneries, etc., controlled by the Board are compiled to suitable sub-grants under the new heads XIV-A and 14-A in the Indian Budget. Sub-grants have thus been opened on account of the following:—

- The Government Acetone Factory,
- The Government Tannery, Allahabad,
- The Government Tannery, No. 1, Bombay,
- The Government Tannin Research Factory, Maihar, and
- The Kutra Iron Works, Kidderpore.

The accounts of these concerns are maintained on commercial lines and the only debits on their account to the Imperial Government are those in respect of the properly computed price of the stores supplied, which would be such as to cover all recurring expenses including depreciation and interest on capital outlay. The question of the incidence of any very large capital outlay on schemes falling under this class would be considered separately. As regards the Rivercraft Board and Committees, the whole of the expenditure incurred by them is debited to His Majesty's Government.

120. In connection with the Waziristan operations the ordinary system of audit and accounting for Supply and Transport stores had to be modified as transshipment at the Indus was found to upset the direct connection between consigners and consignees through the usual receipt and delivery vouchers. It was accordingly decided to adopt the following arrangements:—

(i) The strike off of stores despatched from stations in India to the Waziristan Field Force should be supported by a simple delivery voucher which should be accepted for purposes of audit in lieu of the consignees' receipt ordinarily required.

(ii) The officer despatching the stores should send to the Field Controller, Waziristan Field Force, a statement shewing in detail the stores despatched on each occasion to the field.

(iii) The Field Controller should check the total of each description of stores despatched from all parts of India with the corresponding total accounted for by the Supply and Transport officers in the field.

The Field Controller has now completed his check and the result is a net loss to the State of only about Rs. 37,000.

121. The Field Controller of Military Accounts, Poona, recently brought to notice the great delay in the receipt of cash accounts and acquittance rolls from officers drawing imprests in Mesopotamia. At the beginning of January 1918 cash accounts and acquittance rolls had not been received for some Rs. 22 lakhs drawn in September and October 1917 and a large number of advances for previous months dating back to 1916 were also outstanding for want of accounts. The Government of India are taking steps to reduce the number of the imprest-holders in the field as far as possible, and to secure the prompt submission of accounts and acquittance rolls by them.

122. The Financial Adviser, Mesopotamia Expeditionary Force, recently reported that store accounting in Mesopotamia cannot yet be said to be entirely satisfactory though considerable improvement has been effected during the last year. Owing partly to defective arrangements in the field, considerable difficulty is still being experienced by supplying officers in India in getting proper consignees' receipts for stores despatched to the Indian Expeditionary Forces, and the question of improving the present arrangements is now under the consideration of the Government of India.

accounts.

123. No change was made during the year under review in the system of compiling war accounts which was described in paragraph 110 of last year's report.

revenue and
expenditure of
the occupied
territory in
Iraq.

124. The accounts of revenue and expenditure of the occupied territory in Mesopotamia have been prepared to the end of 1915-16. Generally speaking, no serious irregularities were discovered in adjusting the transactions. It has not been possible to obtain proper vouchers in all cases, particularly in the earlier stages of occupation of a tract, though in most of the cases there was sufficient indirect evidence to show that the charges had actually been incurred. In a number of cases the local authorities had exceeded the financial powers which were formally conferred on them in 1916; and these have been reported to the Government of India so that steps may be taken to regularise the expenditure by obtaining the sanction of competent financial authority. A few cases also came to notice in which the action of the local authorities was not in accordance with accepted financial rules. These irregularities were mostly due to the absence of any organised financial control in the earlier stages of the occupation.

The accounts for 1916-17 have also been practically completed, but certain matters are still under reference to the local authorities.

accounts of
the Persian
army.

125. In July 1917 it was decided, in view of the large growth in the expenditure of the South Persia Rifles and the confusion into which the accounts of the force were falling, to appoint a Financial Adviser to the General Officer Commanding the Rifles and to define the financial powers of the latter. It was also decided that the expenditure should be audited locally and two audit officers have recently been appointed for the purpose. The accounts will be prepared more or less in the same form as is used by Field Controllers with the Indian Expeditionary Forces, and will be submitted to the Central War Controller, who will incorporate them in his accounts. The Central War Controller has up to now received no accounts for the force, and the matter is under investigation.

General Remarks.

126. The following remarks are not confined to the year under review, but refer also to the year 1917-18.

changes of
classification.

127. Several changes of classification were introduced during the year under review. The important changes are mentioned below.

(a) The major heads of revenue and expenditure 'XX and 24—Medical' were sub-divided into two, *viz.*,—'XX-A and 24-A Medical,' and 'XX-B. and 24-B.—Sanitation' respectively.

(b) A new Imperial minor head 'Super tax' was opened under 'VIII and 10—Income Tax' on both sides of the accounts.

(c) A new minor head 'Sumptuary allowances of the Governor-General, Governors, Lieutenant-Governors and Chief Commissioners' was opened under the major head '18—General Administration' in most of the provinces.

(d) A new minor head 'Fisheries' was opened under 'XXI-B. and 26-B.—Scientific, etc.'

(e) A new Imperial minor head 'Freight Tax' was opened under 'XXV—Miscellaneous' for crediting the receipts from the surcharge on goods traffic, imposed under the Freight Tax Act (No. XIII) of 1917.

(f) Expenditure on account of the Exchange Treasury at Allahabad, hitherto shown under '18—General Administration—Civil Offices of Account and Audit,' was transferred to the minor head 'Currency Department.'

(g) The establishments of District Officers in the United Provinces were formerly separated into those debitable to '3—Land Revenue' and those debitable to '19-A.—Law and Justice,' but under the Pike scheme of revision of these establishments, they are now divided into purely revenue establishments (debited in full to '3—Land Revenue') and other establishments (debited in the first instance to '3—Land Revenue', but subsequently distributed in the proportion of 8 to 1, between this head and '19-A.—Law and Justice').

Inspections and Test-audits.

128. In the year 1917-18, Sir Reginald Gamble or myself visited the following offices, some of which came under inspection more than once.

Tours by the
Auditor
General.

CIVIL ACCOUNT OFFICES.

- (1) Office of the Accountant General, Bengal.
- (2) Do. do. Bihar and Orissa.
- (3) Do. do. United Provinces.
- (4) Do. do. Madras.
- (5) Do. do. Bombay.
- (6) Do. Comptroller, India Treasuries.
- (7) Do. do. Central Provinces.
- (8) Do. do. Assam.

RAILWAY ACCOUNT OFFICES.

- (9) Office of the Chief Examiner, Eastern Bengal Railway.

POSTS AND TELEGRAPHS ACCOUNT OFFICES.

- (10) Office of the Accountant General, Posts and Telegraphs.

MILITARY AND MILITARY WORKS ACCOUNT OFFICES.

- (11) Office of the Examiner of Accounts, Military Works.
- (12) Do. Controller of Military Supply Accounts.
- (13) Do. Central War Controller.

129. The work of inspection and test audit by Civil Deputy Auditors General had to be suspended from about the middle of May to the end of December 1917, owing to the shortage of officers in the Department, and is not accordingly up to date. The following six offices have been inspected during 1917-18, and the inspection of eleven more account offices has become overdue.

Inspection
Deputy
Auditors
General.

- (1) Office of the Comptroller, India Treasuries.
- (2) Currency Office, Bombay.
- (3) Do. Karachi.
- (4) Do. Cawnpore.
- (5) Do. Madras.
- (6) Do. Calcutta.

Generally speaking, the first five offices were found to be in an efficient state. The report on the remaining office has not yet been received. The reports on the offices of the Deputy Accountant General, Telegraphs, and the Telegraph Check Office which were inspected towards the close of 1916-17, did not bring to light any serious defects or irregularities, but showed that there was room for improvement in certain directions. The necessary orders have been issued.

The inspection of the North-Western Railway audit office was begun some time towards the close of 1916-17, and was finished by the end of May 1917. Its general condition was found to be satisfactory. Further inspection work on the Railway side during 1917-18 was temporarily suspended, owing to a shortage of officers.

On the Military side, the ordinary inspection work of the Military Deputy Auditors General remained suspended throughout the year 1917-18. In view of the frequent complaints received from the India Office regarding the delays in the receipt of last pay certificates and non-effective accounts of men who were transferred to the Home Establishment, or who were dead, and also in the receipt of family allotment rolls, the Military Deputy Auditor General, Southern Army, was placed on special duty from May 1917, for inspecting each account centre in India. It is satisfactory to note that the outstanding cases have now been considerably reduced as the result of these inspections. The Military Deputy Auditor General, Northern Army, was employed in inspecting the accounts of the various depôts of Indian units in the Northern and Southern Army up to August 1917, when he was appointed as Field Controller of the Waziristan Force. The inspection of the depôt accounts was, however, continued during the rest of the year with the assistance of his staff.

130. Eighteen Government Presses were inspected by the Examiner of Press Accounts and his staff during 1917-18, and their accounts were found to be generally in a satisfactory state.

131. The Auditor of Custom House Accounts in India was engaged, during 1917-18, in carrying out a test-audit of the accounts of the Chittagong, Calcutta, Rangoon, and Bombay Custom Houses. The test-audit did not, generally speaking, reveal any serious irregularities.

132. The inspections of treasuries and Public Works divisions, conducted by account officers during the year, brought to light several irregularities and defects of procedure. In addition to the educative value of these inspections, referred to in paragraph 119 of the last report, I may mention that they sometimes result in a direct benefit to Government, by leading to the discovery of excess or erroneous payments or an omission to credit Government dues. As examples, I may cite the cases, described in paragraphs 43(c) and 48(b) of this report.

In addition to the inspections of Public Works divisions and treasuries, the accounts of many other Government Institutions (*e.g.*, those of Police Offices, Divisional Forest Offices, Jails and Jail Manufactories, Hospitals, Administrators General, Official Assignees, Official Trustees, Stationery Offices, etc.), and of quasi-public bodies (*e.g.*, Universities) were locally inspected by the Civil Audit Department in the different Provinces. Generally speaking, the broad results secured by these inspections were satisfactory, as the system of keeping accounts shewed a tendency towards gradual improvement, and very few instances of financial irregularity came to notice.

Changes of Rules and Procedure.

133. The following are some of the directions in which an improvement was effected in audit procedure and control :—

(a) General orders were issued in consultation with the Accountants General and Comptrollers for the efficient review of the audit of works expenditure by Gazetted Officers of the works audit branches of the account offices. The orders on the subject, contained in paragraph 1397, Public Works Department Code, being very general, considerable divergence had arisen in the procedure followed in the different account offices.

(b) It came to notice that in the majority of the provinces no audit check was applied with regard to the recovery of rents in the case of public buildings constructed and maintained as residences by departments other than the Public Works Department, and it has been laid down, with the concurrence of the Government of India, that the check through Public Works Department Form 32Y should be applied (as laid down in clause (n), Appendix BBBB, Civil Account Code, Volume I) in the case of such buildings, except where other standing arrangements exist for watching the recovery of rents, *e.g.*, in the Police department in some provinces.

134. No definite orders exist as to whether it is the duty of an audit officer to call for the sanction of the Government of India or the Secretary of State, as the case may be, to appointments of individual officers to duly sanctioned

posts, when such appointments are not in accordance with the recruitment rules, approved by the Government of India or the Secretary of State, for the service to which they are appointed, and the practice obtaining in the different account offices has been found to vary. The question was carefully considered by Sir Reginald Gamble and his proposals on the subject are under the consideration of the Government of India.

135. With the concurrence of the Secretary of State, the Government of India have laid down the fundamental rules defining the financial powers of the Provincial Governments, the Departments of the Government of India, and the minor Local Governments, and the maximum powers that may be delegated to the authorities subordinate to them, including separate rules for the Surveyor General and the Director General of Posts and Telegraphs. For facility of reference a book of powers embodying these rules is under compilation in the Finance Department of the Government of India. Audit Resolutions and Book of powers.

136. The scheme of Public Works accounts to be finally adopted as a result of the amalgamation of the Civil and Public Works accounts departments, referred to in paragraph 124 of the last report, is under the consideration of the Government of India, and orders on the subject are expected shortly. Public Works Accounts.

137. It has been recognised for some years that the Public Works Department Code stands urgently in need of revision. A draft code embodying the rules ordinarily required for reference by executive officers has already been prepared in the Public Works Department of the Government of India. A rough draft of a Public Works Account Code has also been prepared by me. An officer will shortly be placed on special duty to check the drafts already prepared and bring out the codes at an early date. Revision of Public Works Code.

138. It has been felt for some time past that the rules in chapter 6, Civil Account Code, regarding contingent expenditure are out of date as they deal mainly with contingencies passed on the countersignature of superior authorities, a system which has been considerably reduced of recent years. I have recently rewritten the rules in this chapter, using as the basis of revision a re-draft, prepared in 1910 by Mr. F. C. Harrison, late Officiating Comptroller General. The revised chapter will be issued in due course. Civil Account Code.

139. The examination of the suggestions contained in Mr. Heseltine's report on the reduction of work in civil account offices, referred to in paragraph 126 of the last report, has been practically completed and no questions of importance remain outstanding. Simplification in Accounts or Audit processes.

140. In paragraph 127 of the last report, Sir Reginald Gamble referred to the more important changes in rules and procedure, which had been introduced, or were then contemplated, including those suggested in Mr. Heseltine's report. The summary below shows the further steps which have been taken.

(a) Several questions have been decided in regard to the reduction of detailed heads, of which the following are the more important :—

- (i) Abolition of details of contract contingencies ;
- (ii) Simplification of detailed heads under establishment and allowances ;
- (iii) Reduction of details under Jail expenditure ;

(b) The question of apportionment of charges for establishments and tools and plant among the Public Works major heads has been finally settled. The main feature of the new procedure is the distribution of the joint expenditure on establishments and tools and plant in proportion to the works outlay under each head of account in each circle of superintendence. The new system, it is expected, will tend materially to reduce work, both in the administrative and account offices.

(c) Until lately, it was the practice for Government officers using service postage stamps to obtain their supplies of such stamps by purchasing them from treasuries on payment of cash. After a successful experiment in the Punjab, the Government of India have recently approved the introduction of a new system, by which supplies of service stamps may be obtained by officers without any money having to pass in the course of the transaction. It is expected that the new procedure will not only enable a reduction to be made in the amounts of permanent advances but will also obviate the risk of frauds.

(d) The procedure relating to pension payments and the verification of service for pension has been simplified. The rule in article 846 of the Civil Account Code, which imposed on a disbursing officer the duty of satisfying himself by enquiry at the time of making pension payments as to the non-employment of pensioners, has been abolished. The concession allowed by article 949 (a), Civil Service Regulations, to pensioners not resident in India to draw their pensions through duly authorised agents has been extended, subject to certain safeguards, to those resident in India. The procedure laid down in article 347-A, Civil Account Code, on the subject of the identification of pensioners by thumb impressions has been modified. In the case of inferior servants, it has been settled that service rolls should be maintained in place of service books and that the detailed verification of their pension applications in audit offices should be abolished.

(e) In his report on the reduction of work in civil account offices, Mr. Heseltine drew attention to the fact that the rules and practice in regard to the payment of pensions at the Presidency Towns differed in the several account offices, and recommended that the Madras procedure of complete pre-audit before payment should be introduced in all offices. The system with slight minor modifications has been introduced in Bombay and in Bengal and is about to be introduced in the Office of the Comptroller, India Treasuries.

(f) With effect from the 1st April 1917, a stores ledger has been introduced as a permanent measure in the Military Works Services, in substitution of the annual returns of tools and plant and barrack and hospital furniture, subject to the conditions that the test audit of ledger entries to be made at the inspection by the Examiner of Accounts, Military Works, should extend over three months' transactions and that the annual count of the articles should be taken by an officer.

(g) In September 1915, orders were issued for the discontinuance of the check exercised in the office of the Senior Controller of Military Supply Accounts over the authorised proportions in indents for stores, accounted for in equipment ledgers. The procedure was subsequently extended tentatively for one year to requisitions for Supply and Transport and Ordnance Stores, issued to units, and accounted for by them in returns rendered to the divisional audit offices, and having proved satisfactory, it was confirmed in March 1917.

(h) In connection with the inquiries of the Public Works Reorganisation Committee, Sir Reginald Gamble considered how far, under the present system, expenditure on the Public Works Department is being unnecessarily kept 'under objection.' He came to the conclusion that there was room for simplification in regard to the present method of making budget allotments for individual works in the Buildings and Roads Branch, as it was sufficient for budget purposes if it was ensured that each spending officer was working within the grant allotted to him. Certain alternative proposals for a simplified system have been circulated to audit officers for opinion, and the matter is engaging my attention.

141. The simplification of the form of Provincial and Departmental Appropriation Reports was referred to in paragraph 128 of the last report. With a view to a further reduction of work in the account offices, it has been decided, with the concurrence of the Provincial Governments and Administrations and the Departmental authorities concerned, that the preliminary editions of these reports should be dispensed with, and that their final edition should be submitted to me by the 1st of January each year.

142. The Examiner, Press Accounts, has been considering, in consultation with the Controller of Printing, the question of unifying the rates of depreciation allowed on articles of dead stock in the different presses. Before introducing this measure, it will be necessary to revalue the stock at the different presses, and this question is receiving the attention of both the Examiner and the Controller. Certain details have also been settled in regard to the method of calculating 'overhead charges.'

143. The question of the revision of the Railway portion of the Finance and Revenue Accounts, referred to in paragraph 180 of the last report, is still under the consideration of the Government of India.

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144 (a). Some important changes in the rules relating to the General Provident Fund have been sanctioned and others are under the consideration of the Government of India. It has been decided that a subscriber to the Fund, who also subscribes to the Indian War Loan, by deductions from pay, should be allowed to take advances from the fund, when he went on leave, in order to enable him to continue his Loan payments. A special concession has also been sanctioned, under which a subscriber is permitted to withdraw money out of his deposit to cover his own passage money or that of a member of his family for a voyage over the sea, even when the circumstances are not exceptional.

General Provident Fund.

(b) A case occurred in Bombay in which the whole amount at credit of a depositor was paid to him under the rules on his retirement, while under a decree of a court, half of it was payable to another person. The case brought to light a defect in the rules and a revision of them is now under the consideration of the Government of India.

145. Owing to the depreciation which took place in Provident Fund securities of Indian Railway Companies and to the fact that subscribers would have had to bear the loss, the Secretary of State, on the representation of the Railway Companies, offered them the choice of two alternative schemes:—

Provident Funds of Indian Railway Companies.

A. The Government to take over securities at cost price (or, if preferred, the securities held on 31st March 1914 at value on that date and those since purchased at cost price); future subscriptions, bonuses and interest being deposited with Government, and bearing interest at 4 per cent. per annum.

B. The undertakings to guarantee to make good, if and when the Provident Funds are wound up, any deficiency in the sale price of the securities held on 31st March 1914, as compared with the purchase price (or, if preferred, with the value at 31st March 1914), subject to the following conditions:—

(a) Half of any excess of future interest on securities over 4 per cent. to be paid to a Sinking Fund.

(b) The guarantee to hold good and the Sinking Fund payments to be made until the first half-year in which the value of securities held on 31st March 1914 plus the Sinking Fund equals or exceeds the cost price (or the value at 31st March 1914) of the securities held at that date.

The Sinking Funds to be part of the assets of the Provident Funds.

Four Railways, namely, the Assam-Bengal, Bombay, Baroda and Central India, Great Indian Peninsula and Madras and Southern Mahratta Railways accepted the first alternative and the securities held by the Provident Funds of these Railways and their uninvested cash balances have accordingly been transferred to Government and adjusted to credit of a new deposit head 'Companies Railways' Provident Funds' to which all future subscriptions and bonuses will be credited.

146. The budget and other periodical estimates, submitted by railway administrations, were defective principally because they were not accompanied by proper explanatory notes, which were essential to enable the Accountant General, Railways, and the Railway Board to deal with them satisfactorily. The Accountant General, Railways, accordingly put forward proposals for a general revision of the estimate forms and procedure with draft instructions to Railway Administrations specifying what figures should be explained by them and laying stress upon the necessity for full and clear explanations of their estimates of revenue and expenditure. Certain statements giving information and figures which were not wanted were eliminated and the forms were generally revised so as to accord with the new method of budgeting for railway working expenses under the three heads, ordinary expenses, fuel and programme revenue expenditure. The Six Months' Estimates and the Revised and Budget Estimates, which were required to be submitted by Railway Administrations at short intervals, were amalgamated into a combined revenue Six Months', Revised and Budget Estimates. The revised procedure and forms have been introduced on railways, with effect from the current year, and constitute a great improvement on the old system.

Railway Accounts: Improvement of railway budget procedure.

Schedule of
the powers of
the Govern-
ment of India
and the
Railway
Department
in railway
matters.

147. A schedule showing the financial and executive powers of the Government of India in railway matters and the extent to which these have been delegated to the Railway Department (Railway Board), which was prepared in the office of the Accountant General, Railways, under the orders of the Government of India, was submitted to the Secretary of State in May last for his approval. He was also requested to empower the Government of India to delegate in whole or in part to Agents, Engineers-in-Chief, and Boards of Directors of Companies' lines the powers entrusted to the Railway Department, subject to the condition that a statement of the cases in which this power is actually exercised will be forwarded to him from time to time. The Secretary of State in his despatch No. 37 Railway, dated the 5th October 1917, has approved of the schedule and also the proposals regarding delegation.

Posts and
Telegraphs
Accounts.

148. A 'Clearing House' has been started in Bombay for the settlement of claims of all the telegraph staff employed in the field and the preparation of accounts of the field offices opened in connection with the war.

Emergency
procedure in
connection
with the
execution
of urgent
Military
works.

149. In the circumstances arising out of the war, under which much of the work to be undertaken by the Military Works Department is of an urgent nature, the Government of India have, in relaxation of the existing rules in the Public Works Code and the Army Regulations, sanctioned the following procedure, subject to the approval of the Secretary of State :—

(i) The preparation of detailed measurements and abstracts of cost required for detailed estimates may, under certain safeguards, be dispensed with during the remaining period of the war in the case of urgent works the commencement of which in anticipation of sanction to estimates is authorised by competent authority.

(ii) For work carried out on lump sum contracts or on contracts based on plinth area rates, it is unnecessary to make and record in Measurement Books the detailed measurements of the work done, it being sufficient to enter in these books the number of buildings constructed or in the case of plinth area contracts, the measurements of the plinth area, together with a certificate signed by a Garrison Engineer that the work has been completed in accordance with the detailed drawings and specifications, or up to the standard of the sample building.

(iii) In the case of all temporary buildings and works constructed in connection with the war, the rule in Army Regulations, India, Volume III, paragraph 338, requiring accounts to be kept by sub-heads, if the estimate is Rs. 5,000 or over, may be suspended.

(iv) Tenders need not be called for if the local officers consider that the interests of Government are better served by making an arrangement with a single contractor or a few selected contractors.

Miscellaneous.

Amalgamation
of the Civil
and Public
Works
Accounts
Establish-
ments.
Government
at Servants
of the War
Office.

150. Final orders have been issued by the Government of India on the proposals for the amalgamation of the Civil and Public Works Accounts Establishments in accounts offices, referred to in paragraph 136 of the last report.

151. With a view to encourage Government servants to invest in the war loan, the Government of India sanctioned a scheme for allowing them to deduct subscriptions from their salaries in ten monthly instalments. To meet the convenience of officers who desired to spread the deductions over a longer period, an arrangement was entered into with the Presidency Banks, by which scrip was purchased for them in advance by the Banks, the monthly deductions being paid to the Banks, which should deliver the scrip to the officers after 24 instalments had been completely paid in and after making necessary adjustments on account of interest. The case of small investors was also provided for by allowing heads of officers to make deductions before disbursing salaries and invest them through the post office. The account procedure to be adopted in each of these cases was prescribed in detail and has been found to work well in practice.

152. A definite procedure has been laid down to be followed in treasuries when cash certificates and Government Promissory notes are received by them for safe custody, in accordance with the orders of the Government of India permitting such deposits. In the case of the Government Promissory notes, it has been decided that the transactions should be audited locally by the treasury inspecting staff of the accounts department, and that a personal ledger account should be opened in the treasury in respect of the interest realised on them, and the payment of the same to the parties concerned.

Deposit of cash certificates and Government Promissory notes in treasuries.

153. Under the orders conveyed in the Secretary of State's despatch No. 82-Financial, dated the 31st July 1914, the Auditor General is vested with discretionary powers to raise questions conducive to economy. Sir Reginald Gamble took action on one occasion under these powers. The case related to the Boiler Inspection Department of one province in which the annual expenditure exceeded the receipts from fees by Rs. 28,000, while in certain other provinces the receipts on this account more than covered the expenditure; and the Government of India were asked to consider whether the extra expenditure could not be avoided by increasing the fees or otherwise. The Government of India consulted the Local Government, but were unable for the time being to effect any reduction in the extra expenditure. The matter has accordingly been dropped; but I have expressed the hope that the question will be borne in mind, when a vacancy occurs in the existing staff of Inspectors or if an opportunity arises for an increase of the fees.

Discretionary powers of the Auditor-General.

154. The war has thrown considerable extra work on civil account offices, which have moreover had to work with depleted staffs, as a number of experienced officers and clerks have had to be deputed for duty in the Accounts Department, while several officers have also joined the Indian Army Reserve of Officers or are at home doing war work of various kinds. The following items of increased work may be specially mentioned :—

War-work in Account Offices other than Military.

(a) Recruiting charges, accounts connected with the liquidation of hostile firms and the custody of enemy property, internment of hostile aliens, exports of mica from Bihar and Orissa, the Wolfram industry in Burma, timber supplies to Basra, purchases of Tibetan wool, and applications for subscription to the Indian War Loan.

(b) In the office of the Comptroller, India Treasuries, the accounts of special commissions or committees, e.g., the Wheat Commission, the Hide Scheme, Jute Commission, Coal Committee, etc., and transactions in connection with Munitions work in the Mint and the repatriation of hostile aliens.

(c) In the Posts and Telegraphs, the accounts of field post offices, telegraph offices and construction of telegraph lines in Mesopotamia, adjustment of telegraph message-revenue against the War Accounts, family allotments of officers and men on field service, and pension claims in respect of casualties in the field.

(d) The opening of a new sub-treasury under the Aden treasury necessitated by the assumption by the British Government of the administration of the island of Kamaran. The expenditure incurred is audited by the Accountant-General, Bombay, and passed on to the Central War Controller for adjustment.

(e) The maintenance of a complete account of the contributions made by India in various ways towards the prosecution of the war. Instructions have been issued to Accountants General to afford any assistance or advice that may be asked for by the Local Governments in this matter.

155. The accounts of the Wheat Scheme were described in paragraph 137 of the last report. In the wheat season of 1916-17 direct purchases by the Government of India were discontinued and the transactions in that year were therefore only the closing transactions of the 1915-16 season.

The special arrangements for Munitions expenditure were referred to in paragraph 189 of the last report. The manufacture of shells was discontinued from about August 1916 and only certain closing adjustments have since appeared in the accounts.

action taken
in previous
reports.

156. All items brought to notice in the Appropriation Report for the year 1914-15, with the exception of the case mentioned in paragraph 45 (e), of that report, have been settled. Further information is awaited from the Bombay Government regarding this case. As regards the Report for 1915-16, some items have been settled and the others are either under correspondence or await the report of the Local Government or Administration, as to the action taken by them.

M. F. GAUNTLETT,

Offg. Comptroller and Auditor General.

The 9th April 1918.

Appendix.

Details of further cases referred to in paragraphs 11, 13, 36, 37, 40, 44 and 46 of the report.

CIVIL DEPARTMENT.

1. (a) An officer of the Fishery Department drew from the treasury on the 31st March 1917 Rs. 2,809-12-3, being the value of cocoanut oil required for soap-making experiments, but the amount was not actually disbursed till the 14th May 1917. The delay in the disbursement was reported to be due to the supply of the oil not having been completed till May 1917. Drawal of money in advance of requirements, with a view to avoiding lapses of Budget grants. Madras.
- (b) A Collector drew on the 8th March 1917, Rs. 2,000 for payment to a Government Pleader on account of law charges. Of this amount Rs. 1,856 were spent by the latter between July and November 1917, and the balance of Rs. 144 was refunded into the treasury in two instalments in September and November 1917, respectively. It was stated that the money could not be spent earlier, as the Court was closed for the summer recess from the 20th April to the 25th June 1917.
- (c) Rupees 200 were drawn by the Headmaster of a school in March 1917, and paid in advance to a firm in Calcutta for purchasing instruments, etc., in order, on his own admission, to avoid the lapse of the Budget grant. The goods were not supplied until May and July 1917. Assam.
2. (a) In a certain treasury, payment of interest for the same period amounting to Rs. 10-8-0 on two Government Promissory notes was made once in July 1915 and again in September 1916. Double claims preferred and paid. Bombay.
- (b) A pension of Rs. 3-8-0 for June 1916 was paid twice from a treasury, once in July 1916, and again in October 1916, owing to a wrong entry in the pension payment order.
- (c) A *despande* allowance of Rs. 8 due for 1915-16 was paid twice to an individual from a treasury, once in May 1916, and again in November 1916.
- (d) A *desmukh* allowance of Rs. 92 due for 1914-15, was paid to an individual once in July 1916 from a sub-treasury, and again in November 1916 from another sub-treasury under the same treasury.
- (e) A pension of Rs. 3-3-2 for a month was paid at a treasury on the 4th January 1916, Bihar and Orissa and again on the 3rd April 1916.
- (f) A pension of Rs. 3-1-1 for a month was paid at a treasury on the 6th March 1916, and again on the 7th June 1916.

PUBLIC WORKS DEPARTMENT.

3. (a) An allotment of funds was sanctioned for the purchase of certain articles on the 30th March 1916; and, in order to avoid its lapse, a payment of Rs. 910-3-0 was made before the close of the year and prior to the actual receipt of the articles, which took place in April 1916. The payment was, moreover, based on a fictitious entry in the measurement book. Irregular action with a view to avoiding lapses of Budget grants. United Provinces.
- (b) On the 31st March 1916, a payment of Rs. 799-3-0 was made to a Calcutta firm for goods received on the 7th April 1916, and Government was put to unnecessary expense by having the goods sent up by passenger train, instead of by goods train, apparently with a view to enable payment to be made before the close of the year.
- (c) Bricks, valued at Rs. 1,080, were purchased on the 31st March 1916, but were not utilised even in December 1916, and were borne on the site account at the time. The work, for which the purchase was made, had not been started at that time, nor had an estimate for it been sanctioned. The matter was subsequently regularised by the sanction of an estimate for collection of materials.
- (d) A sum of Rs. 3,596, being the amount of the bills of an English firm for the supply of stores, the receipt whereof could not be verified, was placed in deposit by debit in the accounts for March 1916, with a view to utilize the grant. Punjab.
- (e) On the 31st March 1916, an Executive Engineer drew a cheque for Rs. 6,837 in favour of a firm for rolled steel beams, which were not despatched from Rangoon until the 1st April 1916. Burma.
- (f) On the 31st March 1916, an Executive Engineer drew a cheque for Rs. 180, in favour of a Rangoon firm for supply of 6 wheel-barrows, which were not received till April, being shown as receipts in the tools and plant return for May 1916.
- (g) Two bills for Rs. 159 and Rs. 275 for the supply of latrines were paid by a Sub-Divisional Officer on the 28th and 30th March 1917, respectively, whereas the articles were actually received on the 6th April and 5th May 1917. The Local Administration removed the officer at fault from the sub-divisional charge. Central Provinces.
4. (a) Rupees 278 charged in the accounts for January 1916 to an estimate for an electric installation at a certain station, were written back in February 1916 against a similar estimate at another station. The expenditure to end of February 1916 on the former work amounted to Rs. 3,637-12-0 against an estimate for Rs. 3,500 and the write-back was apparently made to avoid the excess. Irregular action with a view to evading financial rules or audit objections.

(b) In the same division, the expenditure to the end of January 1916, on annual repairs to a work amounted to Rs. 960-7-3, against an estimate for Rs. 781. In order to reduce the expenditure, a sum of Rs. 358-12-3 was written back in February 1916 and March 1916 (Final), to three other works.

(c) The expenditure on annual repairs to a metalled road at the end of January 1916 amounted to Rs. 954-1-7 against an estimate for Rs. 876, and in order to reduce the expenditure, a sum of Rs. 65-10-0 (labour charges paid in October 1915) was written back in February 1916, to another road.

(d) In the same division, the expenditure on repairs to a road at the end of March 1916, amounted to Rs. 298-3-4 against an estimate for Rs. 262, and in order to reduce the expenditure, a sum of Rs. 25-7-9 (labour charges paid in March 1916) was written back in March 1916 (Final), to repairs to another road. The officer responsible admitted that the write-back in both the cases were made to avoid excesses over estimates.

and Provinces.

(e) Two cases were noticed in a division of the charge to annual repairs of expenditure relating to original works. In one of the cases, Rs. 148-7-0, the aggregate of seven items of works were involved, this amount exactly coinciding with the excess over the original work estimate that would have resulted if the original allocation had not been altered.

(f) In a canal division, there were no less than 16 write-backs from one work to another on account of erroneous accounting in the first instance, or to debits having been placed temporarily under some sanctioned estimate, and transferred later to the proper estimates, on receipt of sanction to the latter. The amounts involved in two cases specifically brought to notice were Rs. 481 and Rs. 511-8-0, respectively. The subordinate responsible for the irregularity has been censured by the Local Government.

and

(g) Materials worth Rs. 498, were actually carted to the site of a work before the end of the year 1915-16, but their issue was not accounted for in the stock returns until November 1916, apparently for want of funds in the preceding financial year under the work.

and

(h) An expenditure of Rs. 762, incurred in July 1916, was first charged to the maintenance estimate of a road, but written back in September 1916 to its special repair estimate, which was sanctioned in that month.

(i) In June 1916, Rs. 304 was written back in the same division from the maintenance estimate for a road to its special repair estimate, the funds for which were allotted in that month.

and Orissa.

(j) A Sub-Divisional Officer, who was authorized to pay bills below Rs. 200 only, split up three bills for Rs. 761-3-9, Rs. 337-12-6 and Rs. 359-15-6 into four bills in the first case, and two each in the last two cases. This was evidently done to avoid the submission of the bills to the Divisional Officer for payment. The Superintending Engineer severely censured the Sub-Divisional Officer, stating that the excuse that the contractor pressed for payment was futile.

(k) A sum of Rs. 184-5-3, paid on a voucher, dated the 27th March 1916, for the annual repairs to a road, was written back in the accounts of March 1916 (supplementary) of a sub-division to the debit of annual repairs to another road, which was at a great distance from the site of the former work (estimate, Rs. 2,499 and expenditure up to March 1916, excluding the write-back, Rs. 2,753).

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5. (a) A muster-roll of labour paid on the 31st March 1916, shewed that the earnings amounted to Rs. 24-14-0 only, whereas the payment made was Rs. 126-8-0, the overpayment thus amounting to Rs. 101-10-0. The amount was recovered from the contractor, but the Superintending Engineer remarked that the case indicated great carelessness on the part of the sub-overseer responsible in not checking the muster-roll, and a note to this effect was made in his personal register.

and Orissa.

(b) A contractor was paid Rs. 253-5-0 on the 15th August 1916, on account of the wages of 1,351 coolies, employed from April 1915 to March 1916, after the bills were checked with his *khata* book, in which the number of coolies employed were noted, as the Sub-Divisional Officer kept no daily reports for the labour employed.

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6. (a) The value of work done, as per running contract certificates, was Rs. 10,328 prior to the acceptance of an agreement for a work with a contractor on the 24th February 1916, the date of measurement being the 18th September 1915.

(b) The value of work done, as per running contract certificates, was Rs. 6,300 prior to the acceptance of an agreement for a work with a contractor on the 24th February 1916, the date of measurement being the 13th November 1915.

(c) Payments of Rs. 898-4-0, Rs. 503-13-0, Rs. 313-10-0, Rs. 297-3-0, Rs. 265-7-0, Rs. 356-8-0 and Rs. 409-14-0 against different estimates, were made from a division in March 1916 to various contractors, although there were no accepted tenders.

(d) In the same division, a total payment of Rs. 2,854-12-0, and another payment of Rs. 624-8-0, were made in 1916-17 without any accepted tenders. Several cases were also noticed during the year in which tenders were taken after the first payment had been made.

7. (a) According to his travelling allowance journal, a Supervisor was at his headquarters on the 28th and 30th March 1916, but the measurement books showed that on the first day he took measurements at three places 18, 20 and 28 miles, respectively, and on the second day at a place 20 miles away from his headquarters.

Other irregularities in the upkeep of measurement books.

(b) A sub-overseer recorded an entry in a measurement book to the effect that he had made a measurement at a certain station on the 16th January 1916, but his travelling allowance journal showed that on that day he was at his headquarters, 40 miles away.

(a) Bombay.
(b) Bengal.

(c) According to his travelling allowance journal, a subordinate was on the 17th March 1916 at a station, 13 miles away from the place, at which a measurement was alleged to have been made, and similarly on the 18th idem, at two stations, 24 and 48 miles away, respectively.

(d) According to his travelling allowance journal, a Sub-Divisional Officer was at his headquarters on the 7th March 1916, but the measurement book showed that he took measurements on that day at a station 44 miles away.

Assam.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 13, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 16th March, 1918.

On and after 30th March and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Simla. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Simla and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 p.m. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*."

J. P. HEWETT,

Secretary to the Government of India "

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J. J. MEIKLE,

Publisher, *Gazette of India*.

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 13th April 1918.

APPLICATIONS FOR PATENTS UNDER SECTION 3.

April 2.

3592. W. A. Davis. *Perfect interlocking cycle lamp protector.*
 3593. M. Sharif Ahmad. *Bullet.*
 3594. A. Arntunianz. *Improvements in a water and dust tightly closed dynamos generators and electromotors.*
 3595. A. Arntunianz. *Improvements in electro-pumps submergible into liquid.*

April 5.

3596. Abdul Azim. *Non-pumping household stove for cooking.*
 3597. J. C. Mahindra. *Two cycle opposed piston crude oil engine.*

April 6.

3598. D. T. McGregor and M. E. Alpessie. *Rotary fan or punkah actuated by gas.*
 3599. E. E. Dutt and P. C. Dutt. *A process for the manufacture and production of aluminium-sodium chloride, aluminium chloride and carbonates of soda and potash.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may, at any time within three months of the date of this *Gazette of India*, give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

2883. A. Williams and L. D. Williams. *An improved telephonic receiver.*
 3410. J. N. Curtis and E. D. Sampson. *Improvements in brakes for railway vehicles and the like.*
 3561. B. Nagaraja Rao. *Improvement in safety signal trespass detector and train arrestor.*

PRINTED SPECIFICATIONS PUBLISHED.

Printed copies of the undernoted specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.

3413. K. K. Gokhale. *Improvements in Nagari and Gujarati printing types.*
 3414. J. M. Shanker, Kissen Lall and Pyare Lall. *Improvements in padlocks.*
 3536. J. H. L. Macdonald. *Improved pattern and plate for pipes.*
 3543. W. J. Gee. *Variable speed gear and clutch.*
 3553. S. A. Melas. *Improvements in or relating to smokeless explosive compounds.*

SEALING FEES DUE UNDER SECTION 10.

Notice is hereby given that a patent may now be sealed on the applications referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, Rs30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

- | | |
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| 2893. Mawson. | 3416. Wolfe. |
| 3399. Libbey-Owens Sheet Glass Co. | 3417. Wolfe. |
| 3400. Monotype Machine (Colonial Patents) Synd. Ltd. | 3419. Murray. |
| | 3423. Cana. |

PATENTS SEALED.

2745. Monotype Machine (Colonial Patents) Syndicate Ltd.	2748. Bradbury.
2746. Film Fire Prevention & Motion Picture Equipment Corporation.	3351. Bowen and Muncherji.
2747. Societe Francaise de Prothese Scientifique.	3370. Nand Ram.

RENEWAL FEES PAID.

538 of 1905. Kharegt. (To 2 April 1919.)
540 of 1907. Kershaw and ors. (To 22 April 1919.)
394 of 1908. Dinwoodie. (To 28 April 1919.)
651 of 1909. Kershaw and ors. (To 28 April 1919.)
110 of 1910. Notcutt. (To 7 April 1919.)
321 of 1910. Sharafdin. (To 6 April 1919.)
452 of 1912. Smith. (To 23 August 1919.)
1546 of 1914. Rogers. (To 25 March 1919.)
1568 of 1914. General Electric Co. (To 6 April 1919.)
1569 of 1914. General Electric Co. (To 6 April 1919.)
1583 of 1914. Haywood and ors. (To 9 April 1919.)
1615 of 1914. Lalkaka. (To 27 April 1919.)
1773 of 1914. Dickson. (To 20 July 1919.)

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1912.

4, (Augezd).

1913.

650, (Henri & ors.). 655, (Bick).

1914.

1384, (J. Stone & Co., Ltd.). 1385, (J. Stone & Co., Ltd.). 1386, (Renard). 1390, (Barnes). 1391, (Bull). 1392, (Stock Motorplug G. m. b H.). 1393, (McCoy). 1395, (Wilmotte). 1396, (Herbert). 1400, (Storey).

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M. Mool Chand Saihgal Regimental Munshi, 1/5th Devonshire Regiment, Saddar Bazar, Lahore Cantonment.
M. Syed Mohammad, B.A. (Cal.) No. 3, Katoomal Building, Beadon Road, Lahore.
M. Mohd. Ishaq Regimental Munshi, Bengali Mohalla, Sadar Bazar, Lahore Cantonment.

LUCKNOW.

- M Abdnl Karim C/o The 10th Battalion, Middlesex Regiment, Lucknow.

MADRAS.

- M. Muhiddin Hussain Sahib 15/16, Vathiar Chinniah Pillai Street, Royapettah, Madras.

MEERUT.

- M. Jamaluddin British Cavalry Bazaar, Cross Street, Meerut.

MOZUFFERPORE.

- M. Mohd. Shuaib Arabic Teacher, Zilla School, Mozufferpore.

MULTAN.

- M. Sultan Mohammad Regimental Munshi, Multan Cantonment

MURREE HILLS.

- M. S. C. Bagchi Munshi, Lawrence Government European School, Ghoragali, P. O. Murree Hills.
M. Ghulam Mohy-ud-Din Regimental Munshi, 2nd North Staffordshire Regiment (summer only).
M. Bodh Raj Regimental Munshi (summer only).

MUSCOORIE.

- M. H. Ahmad Fakhrioy Islamia School, Mussoorie.

NAINI TAL.

M. Faqir Ulla St. Joseph's College, Naini Tal.

PATNA.

M. S. Fasihuddin Balkhi Bakhshi Mnhalla, Patna City.

PESHAWAR.

M. Ahmed Din Regimental Munshi, 1st Royal Sussex Regiment, opposite the Post Office, Sadar Bazar, Peshawar.
 M. Abdur Rahim Head Master, Islamia High School, Peshawar.
 M. Ajab Shah Anand Officers' Munshi, Daki Nama, Peshawar City.
 M. Hari Chand (of Rahon) Son of P. Dhanpat Rai Officers' Munshi, Sadar Bazar, Peshawar Cantonment.
 M. Kazi Ghulam Nabi Near Post Office, Sadar Bazar, Peshawar.

QUETTA.

M. Mohd. Rahim Shah Urdu Instructor, Cadet College.
 M. Ahmed Bux Urdu Instructor, Cadet College.
 M. S. Karim Bukhs Urdu Instructor, Cadet College.
 M. Mohamed Sarwar Urdu Instructor, Cadet College.
 Pt. Hirday Narayan Urdu Instructor, Cadet College.
 M. S. Abdul Aziz Urdu Instructor, Cadet College.
 M. Syed Inam Ali Mission Road, Quetta.
 M. Sher Mohamed Urdu Instructor, Cadet College.

RAWALPINDI.

M. Ghulam Mohy-ud-Din Regimental Munshi, 2nd Bn., N. Staff. Regt., Rawalpindi (winter only).
 M. Ghulam Rasool Sadar Bazar, Rawalpindi.
 M. K. R. Mehta Regimental Munshi, 1st F. S. Garr Bn., Somerset Light Infantry.
 M. Bodh Raj Regimental Munshi (winter only).
 M. Fazl Elahi C/o Ellahi Buksh & Co., Polo Sports Works, near Massey Gate, Rawalpindi.

RISALPUR.

M. Kazi Abdul Haqq Khan Regimental Munshi, Royal Flying Corps, Risalpur Cantonment.

ROORKEE CITY.

M. Fazl-i-Haq Mnhalla Satti, Roorkee City.

Qualified Bengali Teachers.**CALCUTTA.**

Babu Suresh Chandra Chatterjee 6, Muktarom Row, Calcutta.

RUNGPUR.

Babu Mukunda Lal Das Gupta Kakina, District Rungpur.

Qualified Canarese Teacher.**BANGALORE.**

M. R. Ry. K. Hanumantha Rao No. 1, Main Road, Seshadripuram, Bangalore.

Qualified Malayalam Teacher.**ADICHANALLORE.**

M. R. Ry. N. Sankara Pillai First Assistant, H. G. E. School, Adichanallore

Qualified Marathi Teachers.**EAST KHANDESH.**

Mr. Laxman Narayan Phandis, B.A. C/o Mr. M. N. Phandis, Editor, Kavya-Ratnawan Jalgaon.

POONA CITY.

Mr. Govind Krishna Modak Sanskrit Teacher, New English School, Poona City
 Mr. D. K. Pathak 442, Sadashiv Peth, Poona City.

SHOLAPUR.

Mr. Vishnu Anant Salgarkar C/o Mr. Harichand Amichand Shah, Sholapur.

Qualified Punjabi Teacher.**LAHORE.**

M. Muhammad Zafar Ali Student, Forman Christian College, Lahore.

Qualified Tamil Teachers.**MADRAS.**

M. R. Ry. K. Raghavachari Senior Tamil Pandit, Wesleyan Mission Girls' High School, Royapettah.
 M. R. Ry. A. M. Satakoparamanuja Acharya Senior Tamil Pandit, National High School, Teppakulam, Trichinopoly.

Qualified Telugu Teacher.

GODAVARI.

M. R. Ry. V. Subba Rao Stewartpetta, Pithapuram, Godavari District.

N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

N.B.—Teachers whose names are preceded by an asterisk (*) are considered especially competent to give advanced instruction in the language.

CALCUTTA,

The 13th February 1918.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

SULPHATE OF QUININE, SULPHATE OF CINCHONIDINE, CINCHONA FEBRIFUGE, RESIDUAL ALKALOID AND QUINOIDINE.

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona Alkaloids. Quinine can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bonâ fide* public purposes. It is never sold to private persons or firms. Cinchona Febrifuge both in powder and $3\frac{1}{4}$ grain tablet forms and Cinchonidine can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. Quinoidine or *pure Amorphous Alkaloid* and *Residual Alkaloid* or *Amorphous Cinchona Alkaloid*, which contains about 40 per cent. of *Pure Amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. *These drugs are sold strictly cash and in advance but private purchasers may use the V. P. P. system, AND ARE OBTAINABLE FROM THE SUPERINTENDENT, JUVENILE JAIL, ALIPORE.*

The rates for these drugs from 1st April 1918 are as follows:—

SULPHATE OF QUININE.

	Rs.
For quantities 60 lbs. and above in one delivery	28 per lb.
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	29 ..
For any quantity less than 6 lbs.	30 ..

SULPHATE OF CINCHONIDINE.

	Rs.
For quantities of not less than 6 lbs. in one delivery	11 per lb.
For any quantity less than 6 lbs.	12 ..
(Only small quantities available.)	

CINCHONA FEBRIFUGE.

	Rs.
For quantities of not less than 6 lbs. in one delivery	5 per lb.
For any quantity less than 6 lbs.	6 ..

CINCHONA FEBRIFUGE TABLETS.

	Rs.
For quantities of not less than 6 lbs. in one delivery	6 per lb.
For any quantity less than 6 lbs.	7 ..

	Rs.
QUINOIDINE in non Tablet form and Residual Alkaloids	4 per lb.

QUINOIDINE TABLETS.

	Rs.
For quantities of not less than 6 lbs. in one delivery	6 per lb.
For quantities less than 6 lbs. in one delivery	7 ..
Quinine is available in 1-oz., $\frac{1}{4}$ -lb., $\frac{1}{2}$ -lb., 1-lb. and 4-lb. tins.	
Cinchonidine is available in $\frac{1}{4}$ -lb., $\frac{1}{2}$ -lb. and 1-lb. tins.	
Cinchona Febrifuge is available in $\frac{1}{4}$ -lb., $\frac{1}{2}$ -lb. and 1-lb. tins.	
Residual Alkaloid is available in 1-lb., 5-lb. and 10-lb. tins.	
Quinoidine is available in 1-lb. tin.	
Quinoidine Tablets are available in 1-lb. tin.	

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V. P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail, Steamer or Post. A scale of Postage is given below:—

[For $\frac{1}{4}$ and $\frac{1}{2}$ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

	Rs. A. P.
Quinoidine tab: 1 lb. Weg. 3 lbs. Postage	0 10 0
Quinoidine tab: 2 lb. Weg. 6 lbs. Postage	1 0 0
Quinoidine tab: 3 lbs. Weg. 9 lbs. Postage	1 3 0

N.B.—Postage stamps are not accepted as revenue.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 10th April 1918.

Abstract of the accounts of the Department of Issue of Paper Currency on the 7th April 1918.

RESERVE.																
TOTAL AMOUNT OF NOTES IN CIRCULATION.				COIN AND BULLION.							SECURITIES (PURCHASE PRICE).			REMARKS.		
In Reserve Treasuries.		Elsewhere.	TOTAL.	In India.		In England.		In His Majesty's Possessions.		In transit between India, England and His Majesty's Possessions.		Hold in India.	Hold in England.		TOTAL.	
1	2			3	4	5	6	7	8	9	10					11	12	13	14
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
5,61,500	23,14,06,845	28,19,67,846	2,25,24,710	7,72,15,309	73,92,168	67,50,000	...	...	...	...	...	9,99,99,946	51,47,92,402	73,98,74,395	(a) Nominal value— Rs 10,30,81,500.
...	3,61,00,973	3,61,00,973	74,11,677	1,21,68,157	...	...	...	...	...	...	...	...	...	1,95,79,884	(b) Nominal value— Rs 10,21,571.
...	9,32,73,507	9,32,73,507	1,17,45,471	1,01,40,067	...	...	...	...	...	...	...	...	...	2,18,85,598	(c) Includes Treasury Bills purchased under Section 5 of Act XI of 1917 as amended by Act XIX of 1917, at a cost of Rs 4 crores.
17,47,820	33,55,73,271	33,78,20,591	2,31,08,865	13,55,48,108	1,16,02,483	...	...	...	...	...	...	...	...	17,02,59,516	
...	4,94,33,075	4,94,33,075	54,56,490	28,44,935	...	...	...	...	...	...	...	...	...	81,01,495	
19,15,525	11,62,74,086	11,81,89,611	67,89,515	78,15,069	...	...	...	...	...	...	...	...	...	1,46,04,575	
...	7,41,67,717	7,41,67,717	88,66,554	84,82,385	...	...	...	...	...	...	...	...	...	1,28,48,989	
42,24,345	98,62,28,975	99,04,53,320	8,50,08,312	24,90,14,141	1,89,94,631	67,50,000	...	...	...	...	...	9,99,99,946	51,47,92,402	97,54,54,432	
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue			1,59,26,368	Deduct—Amount due on T. Ts. drawn by one Circle on another											9,27,500	
TOTAL CIRCULATION H			97,45,26,352	TOTAL RESERVE H											97,45,26,352	

There was no transfer between the Paper Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 7th April 1918.

M. M. S. GUBBAY,
Controller of Currency.

BANK OF BENGAL—PUBLIC DEBT OFFICE.

Statement of Government Promissory Notes enfaced for payment of Interest in London, under deduction of amount re-transferred to India, and outstanding in the Books of the Bank of Bengal on the 31st March 1918.

PARTICULARS.	3 PER CENT. OF 1866-67.	3½ PER CENT. LOANS					4 PER CENT.		INDIAN WAR LOAN.			GRAND TOTAL.
		of 1864-65.	of 1865.	of 1876.	of 1900-01.	Total.	Terminals Loan of 1916-18.	Conversion Loan of 1916-17.	5 per cent. War Loan 1916-1917.	5½ per cent. War Bonds 1920.	5½ per cent. War Bonds 1922.	
Balance of 31st March 1918	27,46,300	93,08,600	3,91,04,400	63,36,500	19,86,600	7,12,20,100	2,500	100	7,67,500	3,600	3,800	7,47,43,900
Amount of Loan Certificate transferred to Stock in London	...	...	...	...	...	...	...	...	...	...	...	...
Amount issued in London by Conversion under Notification No.	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Madras up to	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Bombay up to	...	...	...	...	...	...	...	...	...	...	...	...
Amount enfaced at Calcutta between 16th and 31st March 1918	...	15,000	...	...	...	15,000	...	...	8,500	...	...	23,500
Grand—												
Amount written off in the London Registers	27,46,300	93,83,600	3,91,04,400	63,36,500	19,86,600	7,12,35,100	2,500	100	7,76,000	3,600	3,800	7,47,67,400
Balance on 31st March 1918	...	...	11,100	...	...	11,100	...	...	...	...	...	11,100
	27,46,300	93,83,600	3,90,93,300	63,36,500	19,86,600	7,12,24,000	2,500	100	7,76,500	3,600	3,800	7,47,56,300

NOTE.—From 9th June 1867 to 31st Jan. 1918 Enfaced from India 12,450 lakhs, re-transferred from London 13,008 lakhs.
 " 1st Feb. 1918 " 15th Feb. " ditto 1 lakh.
 " 16th " " 28th " " ditto 12 lakhs.
 " 1st Mar. " 15th Mar. " ditto 1 lakh.
 " 16th " " 31st " " ditto ...
 13,002

PUBLIC DEBT OFFICE,
 Bank of Bengal:
 Calcutta, 4th April 1918.

N. H. MATHESON,
 Offg. Secretary and Treasurer.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 9th April 1918.

LIABILITIES.			ASSETS.		
	Rs.	A. P.		Rs.	A. P.
Capital paid up	2,00,00,000	0 0	Government Securities	6,38,93,658	0 0
Reserve Fund ^{Rs.} 2,21,50,000 ^{A. P.} 0 0			Other authorized Investments	1,32,20,570	0 0
Transfer to Special Reserve Fund for Depreciation of Investments, <i>see below</i>	67,50,000	0 0	Loans on Government and other authorized Securities	7,82,70,915	3 4
	1,54,00,000	0 0	Accounts of Credit on Government and other authorized Securities	4,16,22,757	14 5
Reserve for Depreciation of Investments	67,50,000	0 0	Bills discounted and purchased	4,25,54,794	2 8
Public Deposits at Head Office ^{Rs.} 1,34,25,536 ^{A. P.} 10 8			Balances with other Banks	33,80,031	4 7
Public Deposits at Branches ^{Rs.} 1,15,93,029 ^{A. P.} 12 5			Bullion . . . . .	.....
Other Deposits at Head Office and Branches	25,08,28,913	1 9	Dead Stock	28,25,013	3 8
Bank Post Bills, etc.	13,94,727	14 11	Stamps	13,724	10 6
Sundries	6,80,154	10 5	Sundries	3,63,935	7 5
RUPRES	32,00,72,422	2 2	Rs. A. P. 24,61,45,424 14 7		
			Cash and Currency Notes at Head Office* 3,10,83,384 1 6	7,39,26,997	3 7
			Cash and Currency Notes at Branches† 4,28,43,613 2 1		
			RUPRES	32,00,72,422	2 2

* Includes Sovs. & † Sovs., value Rs. 3,77,812 8 0

† Do. do. do. „ 8,27,310 0 0

Rs. 12,05,122 8 0

BANK OF BENGAL;
Calcutta, 11th April 1918.

H. FISHER,
Chief Accountant.
Rate for Demand Loans 6 per cent.
Percentage 28.59.

By order of the Directors,
N. H. MATHESON,
Offg. Secretary & Treasurer.

OFFICE OF THE CONTROLLER OF CURRENCY.

The following is a statement of the cash balances at the Home Treasury of the Government of India on the last day of January 1918 and of the form in which they were held:—

	General Balance.	Gold Standard Reserve.
	£	£
Cash at the Bank of England	1,030,195	...
Short loans	13,430,345	6,018,719
Total Home Treasury balances as shown in the accounts	14,460,540	6,018,719

20,479,259

THE TREASURY;
Calcutta, the 11th April 1918.

M. M. S. GUBBAY,
Controller of Currency.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.**NOTIFICATION.**

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Sub-Surveyors.
5. Tracers.
6. Men trained in—
 - (a) Photo-Mechanical and Lithographic Work.
 - (b) Workshops (both Electrical and Mechanical sides).

W. G. WOOD,

Principal, Thomason College, Roorkee.

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

Open on { Week-days and Saturdays, from 10 A.M. to 7 P.M.
 { Sundays and Holidays, from 2 P.M. to 5 P.M.

The Imperial Library is also a Lending Library. It is free to all except children. There is no subscription to pay.

DIRECTOR GENERAL OF MILITARY WORKS.**NOTIFICATION.**

MILITARY WORKS SERVICES.

Simla, the 2nd April 1918.

No. 6381.—Rai Bahadur Dwarka Pershad, Honorary Assistant Engineer, Military Works Services, retired from the service with effect from the 19th February 1918.

H. G. LEMESURIER,

Director General of Military Works.

CENTRAL INTELLIGENCE DEPARTMENT.**NOTIFICATION.**

Simla, the 8th April 1918.

No. 1724-13.—In exercise of the powers delegated to the Director of Central Intelligence by the Government of India, Khan Sahib Tassaduk Hussain, an Inspector of the 4th Grade in the United Provinces Police, is appointed a temporary Deputy Superintendent of Police, of the 4th grade, in the Central Intelligence Department with effect from the 8th March 1918.

H. V. B. HARE SCOTT,

Deputy Director.

CIVIL ENGINEERING COLLEGE, SIBPUR.**Examination qualifying for admission to the 2nd grade of Divisional Accountants of the Public Works Department.**

PREVIOUSLY CALLED THE 4TH GRADE ACCOUNTANTS DIVISION.

The examination will be conducted by the Principal of the Civil Engineering College, Sibpur, on June 4th and 5th, 1918, at the following centres :—

Centres.

- (1) The Civil Engineering College, Sibpur, For candidates registered by—
 (There is no other centre at Calcutta. The Accountant-General, Bengal.
 The Accountant-General, Posts and Telegraphs.
 The Examiner of Accounts, Eastern Bengal State Railway.
 The Government Examiner of Accounts, East Indian Railway.
 The Government Examiner of Accounts, Bengal-Nagpur Railway.
 For candidates outside Government service over 25 years of age registered by the Principal, Civil Engineering College, Sibpur.
- (2) Office of the Accountant-General, Bihar and Orissa, Ranchi. } For candidates registered by the Accountant-General, Bihar and Orissa.
 (3) The Bihar School of Engineering, Bankipur. }
- (4) The Office of the Comptroller, Assam, Shillong. For candidates registered by him.
- (5) The Office of the Accountant-General, Burma, Rangoon. Ditto. ditto.
- (6) The Office of the Government Examiner of Railway Accounts, Chittagong. Ditto. ditto.

Candidates must apply for registration to one of the Government officials on the above list. Those over 25 years of age not in Government service must apply for registration to the Principal only.

Applications on the prescribed form must reach the office of the registering officer not later than May 3rd, 1918. Each must be accompanied by a fee of Rs. 10 (see note), and the following certificates in original, or true copies of them certified by an officer of the Engineer or Accounts Branch. These certificates will not be returned :—

- (i) Certificate of good character signed by applicant's immediate official superior, or by the instructor under whom he has been educated, or by some other superior under whom he may have been brought up or employed, or to whom he may be well known. (This certificate must have special reference to the two years immediately preceding the application.)
- (ii) Certificate of age, baptismal or of birth (not required, if the candidate is already in permanent Government employ.)
- (iii) Certificate that the application is in the candidate's own handwriting.

Copies of rules may be had on application from the undersigned.

NOTE.—It is possible that the fee may be raised to Rs. 12, before the Examination.

B. HEATON,

Principal

CIVIL ENGINEERING COLLEGE, SIBPUR,

The 23rd March 1918.

The 6th April 1918.

No. 2508-C. & I.—The following returns of wholesale and retail prices current in Delhi Province are published for information:—

Retail prices current of food-grains, etc., at the headquarters of the Delhi District at the close of the half month ending 31st March 1918.

(Seers of 80 tolas only.)

ITEMS.	Amount per Rupee.	ITEMS.	Amount per Rupee.
	Srs. Chts.		Srs. Chts.
Wheat, white	7 14	Gram (Cicer arietinum) (unhusked) .	11 8
Barley	13 0	Maize . . . . .	...
Rice { Best sort	3 0	Arhar (Cajanus Indicus) (husked) (Dál)	10 0
Common sort.	5 4	Firewood	45 0
Jowár (Andropogon sorghum) . . .	...	Salt { Wholesale . . . . .	...
Bájra (Pennisetum typhoideum) . .	9 0	Retail	11 14
Mandwa (Eleusine Coracana) . . .	...	Gur Lamar	6 8
Kangni (Setaria Italica) . . . . .	...	Cotton (unginned) . . . . .	...
		Bejhar	13 0

Statement showing prices current (wholesale) of food-grains, etc., in the mart at the headquarters of the Delhi District during the fortnight ending 31st March 1918. (Vide paragraph 4 of the Financial Commissioner's Standing Order No. 39.)

WHOLESALE PRICE PER MAUND OF 82½ LBS. OR 40 SEERS OF 80 TOLAS EACH.

ITEMS.	Wholesale price in Rupees.	ITEMS.	Wholesale price in Rupees.
	Rs. A. P.		Rs. A. P.
Rice, unhusked . . . . .	...	Cotton seed	3 13 0
„ husked . . . . .	...	Ghi	64 0 0
Wheat, white	4 13 0	Flour (wheat)	5 6 0
Barley	3 0 0	Tobacco leaf (dry)	8 0 0
Oats . . . . .	...	Turmeric (unground)	21 0 0
Jowar . . . . .	...	Salt, Sambhar	3 4 7
Bajra	4 4 0	Raw hides (cow)	90 0 0
Maize . . . . .	...	Bran	2 8 0
Gram	3 5 0	Grass (dry)	1 5 3
Arhar Dál	3 14 0	Bhusa (white)	1 5 0
Linseed	6 0 0	Jowar stalks	1 12 0
Rapeseed (Sarshaf)	5 0 0	Bengal coal	1 12 0
Poppy-seed . . . . .	...	Kerosine oil (per tin, Victoria Brand) .	2 13 8
Til (jinjili seed)	8 6 0	Plough bullocks, per pair	250 0 0
Sugar (raw), Gur	5 8 0	Sheep, per score	90 0 0
Cotton (cleaned) . . . . .	...	Bejhar	3 0 0

No. 2524-Home.—The following return of births and deaths at the undermentioned Municipal Towns in the Province of Delhi for the week ending the 30th March 1918, is published for information:—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
No.	Name of Municipal Towns.	Population of 1911.	Births.			Deaths.			Cause of Death.								Infants under one year of age.					
			Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhoea.	Respiratory.	Injuries.	All other causes.	Measles and chicken-pox.	Males.	Females.	Total.	Ratio of births per 1,000 of population per annum.	Ratio of deaths per 1,000 of population per annum.
	Delhi	225,471	90	81	171	123	117	240	...	2	7	103	7	95	...	26	...	34	31	65	39.44	55.32
	Notified Area	3,573	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	229,144	90	81	171	123	117	240	...	2	7	103	7	95	...	26	...	34	31	65	39.80	54.46

The 9th April 1918.

No. 2602-Home.—The following return of deaths registered in the Province of Delhi during the half month ending the 31st March 1918, is published for information:—

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Rural Circles in the Province.	Deaths registered in previous half months.	Total in present half month.	Deaths registered in the half month.										Infants under one year of age.		
			Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhoea.	Respiratory.	Snake-bite.	Hydrophobia.	All other causes.	Measles and chicken-pox.	Males.	Females.	
			Total.	Remarks.											
P. S. Alipur	25	41	...	...	...	25	...	15	...	...	1	...	8	0	14
Nangloi	21	32	...	...	...	21	...	8	...	...	3	3	4	5	9
Najafgarh	36	42	...	2	...	29	...	7	...	...	4	3	4	3	7
Subsimundi	1	10	...	...	...	10	...	...	...	...	...	...	1	1	2
Paharganj	2	4	...	...	...	1	...	1	...	...	2	...	1	...	1
Mehrauli	23	54	...	2	...	28	1	17	...	...	6	1	10	7	17
Raisina	28	13	...	...	...	8	...	4	...	...	1	...	4	...	4
Shahdara	13	10	...	...	...	9	...	1	...	...	...	...	1	1	2
New Cantonment	6	12	...	...	...	10	..	...	...	...	2	...	...	1	1
Total of the District	157	218	...	4	...	141	1	53	...	...	19	7	33	24	57

ERRATUM.

Add the following to Notification No. 2185-Education, dated the 22nd March 1918, published on page 529 of Part II of the Gazette of India, dated the 30th March 1918.
"Dr. Shroff".

W. M. HAPLEY,
Chief Commissioner, Delhi.

**ORDERS BY THE HON'BLE THE CHIEF COMMISSIONER,
AJMER-MERWARA.****NOTIFICATIONS.**

Abu, the 2nd April 1918.

No. 381-5-IX.—In accordance with the provisions of section 25 of the Ajmer Municipalities Regulation (V of 1886), the Hon'ble the Chief Commissioner is pleased to notify that at a bye-election held on the 12th March 1918 Seth Jodh Raj was elected as a member of the Beawar Municipal Committee *vice* Seth Damodar Das Rathi, deceased.

The 6th April 1918.

No. 411-331.—In exercise of the powers conferred on him by section 12 of the Code of Criminal Procedure (Act V of 1898), the Hon'ble the Chief Commissioner is pleased to invest Munshi Kedar Nath with the ordinary powers of a Magistrate of the 3rd class to be exercised within the limits of the district of Ajmer-Merwara, with effect from the date of his assuming charge of the post of Naib Tahsildar, Beawar.

By order,

B. J. GLANCY,

First Assistant to the Hon'ble the Chief Commissioner of Ajmer-Merwara.

**ORDERS BY THE HON'BLE THE AGENT TO THE
GOVERNOR-GENERAL, RAJPUTANA.****NOTIFICATIONS.**

Abu, the 2nd April 1918.

No. 1413.—Mr. H. G. Richardson, Police Assistant to the Hon'ble the Agent to the Governor-General, Rajputana, and Inspector-General, Rajputana-Malwa Railway Police, is granted privilege leave for 2 months and 9 days combined with furlough for 3 months and 21 days, with effect from the 10th April 1918, or subsequent date.

The 6th April 1918.

No. 1527.—Brevet-Colonel C. Hutton Dawson, Commandant, Mewar Bhil Corps, and Political Superintendent, Hilly Tracts, Mewar, is granted privilege leave for one month with effect from the 1st April, 1918, or subsequent date.

Captain A. A. F. C. Hutton Dawson is appointed to officiate as Commandant, Mewar Bhil Corps, and Political Superintendent, Hilly Tracts, Mewar, during the absence of Colonel C. Hutton Dawson on privilege leave.

Captain J. C. Tuke Morris, Adjutant, is appointed to officiate as Assistant Commandant, Mewar Bhil Corps, and Assistant Political Superintendent, Hilly Tracts, Mewar, in addition to his own duties, *vice* Captain A. A. F. C. Hutton Dawson appointed officiating Commandant and Political Superintendent.

By order,

B. J. GLANCY,

First Assistant to the Hon'ble the Agent to the Governor-General, Rajputana.

**ORDERS BY THE HON'BLE THE AGENT TO THE GOVERNOR-
GENERAL, RAJPUTANA, AND CHIEF COMMISSIONER,
AJMER-MERWARA.****NOTIFICATIONS.**

Abu, the 2nd April 1918.

No. 825-B-3-1-16.—Mr. S. R. Mayers, Superintendent of Police, Ajmer-Merwara, is granted privilege leave for three months combined with furlough on medical certificate for three months, with effect from the 15th April 1918 or subsequent date.

The 5th April 1918.

No. 888.—Mr. G. R. Higginson, Officiating Superintendent of the United Provinces Police, is appointed to officiate as Superintendent of Police in Ajmer-Merwara, *vice* Mr. S. R. Mayers granted leave with effect from the date of assuming charge.

By order,

H. G. RICHARDSON,

Police Assistant to the Agent to the Governor-General, Rajputana.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 4th April 1918.

No. 1271-R.—Hakim Rattan Chand, an Extra Assistant Commissioner of the 5th grade, and Extra Assistant Commissioner, Upper Zhob, is placed on special duty under the orders of the Revenue Commissioner with effect from the 25th March 1918. While so employed he will draw the pay of his own grade.

No. 1272-R.—I. Atma Ram, Head Clerk of the office of the Political Agent, Sibi, and on foreign service in the Kalat State, is reverted to British service and appointed to officiate as Extra Assistant Commissioner of the 6th grade, and is posted as Extra Assistant Commissioner, Upper Zhob, with effect from the 23rd March 1918.

No. 1277-R.—Qazi Abdulla Jan, a retired Extra Assistant Commissioner of Baluchistan, is recalled to duty on public grounds, and is appointed temporarily, with effect from 5th March 1918, as Extra Assistant Commissioner, 4th grade, and posted as Extra Assistant Commissioner, Sibi, *vice* M. Gul Muhammad on special duty or until further orders.

By order,

G. B. WALKER, Captain,

Second Assistant.

Quetta, the 6th April 1918.

No. 1329-R.—In exercise of the powers conferred by section 62 of the Excise Regulation, 1915 (I of 1915) as in force in the Baluchistan Agency territories by virtue of the Foreign Department Notification No. 1603-I.B., dated the 28th July 1911, the Hon'ble the Agent to the Governor General in Baluchistan is pleased to direct that the following shall be substituted for the last sentence of condition No. 13 of the lease form for manufacture and sale of country spirits in the Zhob District as substituted by his Notification No. 3897-R., dated the 30th October 1913, with effect from the 1st April 1918 :—

“ The maximum selling rates shall be :—

	Rs.	A.	P.
Per 8-dram bottle	1	6	0
Per dram	0	3	0
Per ½ dram	0	1	6

By order,

R. CHENEVIX TRENCH, Major,

First Assistant.

PUBLIC WORKS DEPARTMENT, DELHI.

NOTIFICATION.

LEAVE.

Delhi, the 5th April 1918.

No. 1377—18-E-B.—Mr. W. E. A. James, Executive Engineer, Provincial Division, Delhi, is granted privilege leave for two months under Article 260 of the Civil Service Regulations with effect from the 15th April 1918 or such subsequent date as he is relieved of his duties.

H. T. KEELING,

Secretary, P. W. D.

HIGH COURT, CALCUTTA, ENGLISH DEPARTMENT, CIVIL.

NOTIFICATION.

Notice is hereby given that the draft Rule reproduced below, which has been framed by the High Court of Judicature at Fort William in Bengal in the exercise of the power vested in it by Section 122 of the Code of Civil Procedure, 1908 (Act V of 1908), will be finally considered by the said High Court on the 10th day of May, 1918.

HIGH COURT, CALCUTTA,
ENGLISH DEPARTMENT,
(Civil).
The 10th April 1918.

By order of the High Court,

N. G. A. EDGLEY,

Registrar.

CIVIL.

RULE.

I. After rule 3, Order VII, Code of Civil Procedure, 1908, (Act V of 1908), *add* the words "and where the area is mentioned, such description shall further state the area according to the notation used in the record of settlement or survey, with or without, at the option of the party, the same area in terms of the local measures."

II. In the form of "Breach of agreement to purchase Land," No. 13 of Appendix A to the First Schedule *ibid*, cancel the word "bighas" and substitute there for the words "acres" "bighas".

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the Southern Command, N. C. O.'s School, Belgaum, dated at Belgaum, this 2nd day of April 1918.

Number, Rank and Name—31808, Sergt. Apps, 9th B. Warwick Regt.	Date of Desertion or absence—Belgaum, 29th March 1918.
Age—Approx. 35 years.	Place of Desertion or absence—Belgaum.
Height—Approx. 6 feet.	Marks—Carriage upright, two cysts on face, no flash on helmet, slim build, no shoulder badges, entitled to wear both S. A. Ribbons and Durbar ribbon. Sgts. chevrons on right arm only, leather buttons on tunic, last seen 6-30 p. m. 29th wearing slacks.
Colour of—Complexion, dark, almost Anglo-Indian; hair, dark, with streaks of grey; eyes, grey, with puffiness underneath.	
Trade—Clerk (Orderly Room Sergt.).	
Place of enlistment—Unknown.	

O. H. RADFORD, Lieut-Colonel,

Commandant, Southern Command, N. C. O.'s School.

Joined the Remount Training Depot, Bangalore, on the 25th March 1918, from 1103rd Battery, Royal Field Artillery, Trimulgherry, and absented himself on the night of the 31st March 1918.

No. 21031—Indian Driver Muhammad Munir Khan.	Enrolled at—Secunderabad on the 8th August 1917.
Father's name—Babu Khan.	Age on enlistment—20 years.
Former occupation—Shopkeeper.	Height—5 feet 3 inches.
Caste—Muhammadan.	Chest measurement—31 inches.
Village—Jahanuma.	Identification marks on body.—One mole on the front aspect of right collar bone one and a half inch from outer end one mole in front of the Δ cartilage of right ear.
Thana—Hyderabad.	
Tehsil—Hyderabad.	
District—Hyderabad.	

P. B. HUDSON, 2nd-Lieut., I.A.R.,

for Commandant, Remount Training Depot, Bangalore.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 :—

No.	Names.	Denomination.	Address in Bombay.	Description.	DATE OF PRESENTATION OF PETITION.			DATE OF THE ADJUDICATION.		
					Day.	Month.	Year.	Day.	Month.	Year.
142—1918	Maruti Raghuba Kate	Hindu	Kamatipura 12th Lane	Lately copper-smith and now unemployed	23rd	March	1918	26th	March	1918
144—1918	Nanasa Juthabhai Sha	"	Sandhurst Road	Clerk in the employ of Messrs. Mahomed Haroon & Co.	26th	"	"	"	"	"
143—1918	Dayanarayan Gangadhar Thakoor and Ramraj Jugbir Thakoor.	"	Elphinstone Road	Hawkers in Milk	"	"	"	"	"	"
145—1918	Balkrishna Laxumon Bapatdekar	"	Parbhadevi Road	Sawyer in the B. & C. I. Railway Company (Saw shop).	"	"	"	"	"	"
167—1918	Laladhar Mulchand Sha	"	250, Bazar Gate Street Fort	Lately servant in the employ of Premji Abhechand and now servant in the employ of J. Karim and Pirmahomed Meghji.	2nd	April	"	2nd	April	"
148—1918	Moses Samuel Ghosalkar	Parsi Israel	Madanpura Sankh Street	Lately fitter in the Sidley Ice Manufacturing Company and now unemployed.	"	"	"	"	"	"
149—1918	Ladha Adam Memon	Mahomedan	Bhujwari Molla	Lately hawker in millinery, hosiery and cloth etc. and now servant in the employ of F. M. Haji.	3rd	"	"	3rd	"	"
50—1918	Sakharam Rama Ayer	Hindu	Ferguson Road	Jobber in the Farsalbhoy Mills, Ltd.	"	"	"	"	"	"
51—1918	Darabshaw Burjorji Sanjana and Gulbai widow of Jiwaji Pailonji Saiwala.	Parsi	No. 10, Nanabhai Lane, Fort	Lately Proprietors of Taxi plying for hire in partnership and now unemployed.	"	"	"	"	"	"
52—1918	Krishnamo alias Krishnanath Sitaram Dimote.	"	Sandhora	Lately landlord and now unemployed	"	"	"	"	"	"
53—1918	Ahmed Joona Memon	Mi eda	Pethwana	Lately vegetable vendor and now servant in the employ of Ousman Haji Farnad.	"	"	"	"	"	"
54—1918	Taliya Jayaji Ka	Hindu	Lower Pa.	Jobber in the Assar Virji Mills Ltd.	"	"	"	"	"	"

155—1918	Murari Sunderji Thacker .	Hindu .	Bhandy Bazar .	Lately proprietor of Jota and now servant in the employ of Dewji Jodhewji & Co.	3rd April .	1918 .	3rd April .	1918 .
156—1918	Purshotundus Ramgopal Agarwala.	" .	Kalbadevi .	Lately dealer in cotton, traded under the name and style of Ramgopal Purshotundus and now unemployed.	" .	" .	" .	" .
157—1918	Pomrakhan Nabibakhas Khan .	Mahomedan .	Chimna Butcher Street .	Lately petty dealer in second-hand umbrellas and now unemployed.	4th .	" .	4th .	" .
158—1918	Bhikha Zina Khoja .	" .	Near Doongri Bazar .	Servant in the employ of Khoja Jamat-khans.	" .	" .	" .	" .
160—1918	Abdul Rehman Haji Jacob Mistry.	" .	Choki Moholla .	Landed Proprietor	5th .	" .	5th .	" .
161—1918	Lakshmichand Tuljaram Sha .	Hindu .	Kamatipura 9th Lane .	Lately petty dealer in cloth and sweetmeat, and now unemployed.	6th .	" .	6th .	" .
162—1918	Atmaram Sitaram Parbaley .	" .	Byculla, Agripada .	Petty dealer in vegetables	" .	" .	" .	" .
163—1918	Pandurang Jugonnath Muley and Keroba Jugonnath Muley.	" .	No. 43 Mohim Bazar Road .	Clerks in the employ of Messrs. Khanderas Land and Mehta and Messrs. Crawford's Bailey & Co. Solicitors, High Court, Bombay, respectively.	" .	" .	" .	" .
164—1918	Kanji Mewji Khoja .	Mahomedan .	Doongri	Lately petty grocer and now unemployed .	" .	" .	" .	" .
165—1918	Tanoo Loomaji Majarkar .	Hindu .	Parbhadevi	Dyer in the E. D. Sassoon Mills, Ltd. .	8th .	" .	8th .	" .
166—1918	Gopalji Moolji Thucker .	" .	Kendewadi	Unemployed.	" .	" .	" .	" .
167—1918	Dewoobai, Wife of Atmaram Sitaram Parbaley.	" .	Byculla, Agripada	Unemployed.	" .	" .	" .	" .

Orders in the matters of the abovenamed Debtors' petitions, that the said Debtors have been adjudged insolvents, and that the said Debtors have been duly made.

CHIEF CLERK'S OFFICE, HIGH COURT,
Bombay, this 8th day of April 1918.

R. B. PATEL,
Chief Clerk.

**IN THE HIGH COURT OF BOMBAY.
In Insolvency.**

No. 146 of 1918.

Dated the 26th March 1918.

Re Hemraj Jairam, of Bombay, Bhatia Hindu, a Merchant, residing at Vadgadi and also at Walkeshwar and lately carrying on business at Vadgadi outside the Fort; an adjudged Insolvent.

Ex parte. The Firm of Jamnadas Haridas; Petitioning Creditors.

Whereas the abovenamed Hemraj Jairam has been this day duly adjudged to have committed an act of Insolvency under Section IX of the Presidency Towns Insolvency Act, 1909 (III of 1909). It is ordered that all the estate and effects of the said Insolvent do vest in the Official Assignee of this Honourable Court, and it is further ordered that the said Insolvent do, immediately after the service of the order of adjudication upon him, attend the Office of the said Official Assignee.

No. 159 of 1918.

Dated the 4th April 1918.

Re Kahandas Ramdas, of Bombay, Hindu Inhabitant, lately carrying on business in Bombay; an adjudged Insolvent.

Ex parte. Maneklal Mungaldas Nakawala; Petitioning Creditor.

Whereas the abovenamed Kahandas Ramdas has been this day duly adjudged to have committed an act of Insolvency under Section IX of the Presidency Towns Insolvency Act, 1909 (III of 1909). It is ordered that all the estate and effects of the said Insolvent do vest in the Official Assignee of this Honourable Court, and it is further ordered that the said Insolvent do, immediately after the service of the order of adjudication upon him, attend the Office of the said Official Assignee.

R. B. PATEL,
Chief Clerk.

**IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM
IN BENGAL.
In Insolvency.**

No. 8 of 1915.

Dated the 8th April 1918.

Re Ram Protap.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 4th day of June 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

No. 35 of 1915.

Dated the 10th April 1918.

Re Durga Dass Kar (Durga Dass Kar & Co.)

Ex parte the Debtor.

Notice is hereby given that by an order of Court, dated the 6th day of February 1917, the order of adjudication made herein on the 27th day of January 1915, was annulled.

No. 150 of 1917.

Dated the 8th April 1918.

Re Mon Mohan Bose.

Ex parte the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 4th day of June 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

Summary Case.

No. 65 of 1915.

Dated the 10th April 1918.

Re Henry Wood.*Ex parte* the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 4th day of June 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

Notice of Adjudication Order.

No. 48 of 1918.

Dated the 5th April 1918.

Re Anath Chunder Banerjee, residing at No. 42, Mullanga Lane, in the town of Calcutta, and lately carrying on business as a contractor at No. 42, Mullanga Lane, aforesaid, but at present without any employment.

Ex parte the debtor. Uma Prasanna Bose—Attorney for the Insolvent.

On the 4th day of April 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 49 of 1918.

Dated the 6th April 1918.

Re Kenneth Eustace Bowers, working as an Assistant in the Firm of Messrs. McNeil & Co., Agents, River Steam Navigation Company, Ltd., of No. 2, Clive Ghat Street, in the town of Calcutta, and residing at No. 11, Sheriff's Lane, in Calcutta aforesaid.

Ex parte the debtor. In person.

On the 4th day of April 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 51 of 1918.

Dated the 6th April 1918.

Re Ernest Stephen Elloy, residing at No. 9-1, Wellington Lane, in the town of Calcutta, and employed as an Assistant in the Great Eastern Stores, Nos. 2 and 3, Old Court House Street, in Calcutta aforesaid.

Ex parte the debtor. Debtor—In person.

On the 5th day of April 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction, adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

G. McD. FALKNER,

Official Assignee of Calcutta.

IN THE CHIEF COURT OF LOWER BURMA.**Insolvency Jurisdiction.**

CASE No. 61 of 1918.

Rangoon, the 25th March 1918.

In the matter of Kalika Kahar, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency-Towns Insolvency Act, 1909, presented by Kalika Kahar, son of Beehari, Durwan, residing at Messrs. Finlay, Fleming & Co., Merchant Street, Rangoon, on the 22nd day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the same day against the said Kalika Kahar.

MAUNG GYEE,

Offg. Registrar.

IN THE COURT OF THE JUDGE, INSOLVENCY COURT, DELHI.

FORM NO. 4.

Order of Adjudication.

IN THE COURT OF INSOLVENCY JUDGE AT DELHI.

PETITION No. 26 of 1917.

Dated the 26th March 1918.

In the matter of Mithan, son of Chet Ram, caste Rajput, of Delhi, Debtor.

Pursuant to a petition, dated 3rd May 1917, on behalf of the said debtor and on reading the said petition and hearing the creditors, it is ordered that the said debtor is hereby adjudged insolvent.

SUIT No. 4 of 1918.

Dated the 3rd April 1918.

In the matter of Insolvency of Murli Dhar, son of Jagadhar, caste Rajput, of Delhi Government Press.

It is hereby notified under section 12 of Act 3 of 1907, that an application filed by Murli Dhar to be adjudicated him an insolvent has been admitted in this Court and will be heard on 19th April 1918.

Notice is hereby given under section 12(2) of Act III of 1907, that the undermentioned persons have applied to this Court to be adjudicated insolvents and that their applications having been admitted will be heard on the dates specified in column 4 of the statement below.

Any Creditor wishing to oppose the same may appear on the dates fixed, either in person or by pleader.

Number of the Case.	NAME, PARENTAGE, OCCUPATION AND PLACE OF RESIDENCE OF THE		Date fixed for hearing the application.
	Petitioners.	Creditors.	
1	2	3	4
	Kallu, son of Ballu, caste Mahar, of Delhi.	Choudhri Nanu Singh and 7 others of Delhi.	33rd April 1918.
	Mohd. Ashraf, son of Kale Khan Pathan of Delhi.	Fazli Haq, son of Abdul Hakim and 12 others of Delhi.	24th April 1918.

TOPAN RAM,
Judge, Insolvency Court, Delhi.

IN THE COURT OF THE SUB-JUDGE AND JUDGE, INSOLVENCY COURT, AJMER.

No. 55 of 1918.

Kallu, son of Elahi Bax of Nasirabad . . . Insolvent Applicant,

versus

	Rs.	A.	P.
1. Hafezullah, son of Abdulla of Bawar . . .	300	0	0
2. Beharilal, son of Sohanlal Agarwala of Nasirabad . . .	250	0	0
3. Khuda Bax, son of Sussi of Nasirabad . . .	75	0	0
4. Alah Boxsh of Nasirabad . . .	100	0	0

The insolvent has filed an application under section 11 of Act III of 1907 (Insolvency Act) and the application will be heard on the 3rd June 1918. The creditors are hereby informed that they either must appear in person or through an authorised agent to oppose the application. In default the application will be heard *ex parte*.

Given under my hand and seal of the Court this 5th day of April 1918.

S. ABDUL WAHED KHAN,
Sub-Judge and Judge, Insolvency Court, Ajmer.

OFFICE OF THE CONTROLLER OF CURRENCY.

No. B. R. 421.—Preliminary Account of Receipts and Disbursements of the Government of India for the first ten months of the year 1917-1918 compared with the corresponding period of 1916-1917.

WHOLE YEAR.		APRIL TO JANUARY.		1917-1918.		1916-1917.		1917-1918.		1916-1917.		Increase.		Decrease.	
Accounts, 1916-1917.	Revised, 1917-1918.	Accounts, 1916-1917.	Revised, 1917-1918.	1916-1917.	1917-1918.	1916-1917.	1917-1918.	1916-1917.	1917-1918.	1916-1917.	1917-1918.	1916-1917.	1917-1918.	1916-1917.	1917-1918.
RECEIPTS.		RECEIPTS.		RECEIPTS.		RECEIPTS.		RECEIPTS.		RECEIPTS.		RECEIPTS.		RECEIPTS.	
Revenue.		Revenue.		Revenue.		Revenue.		Revenue.		Revenue.		Revenue.		Revenue.	
Principal Heads of Revenue.		Principal Heads of Revenue.		Principal Heads of Revenue.		Principal Heads of Revenue.		Principal Heads of Revenue.		Principal Heads of Revenue.		Principal Heads of Revenue.		Principal Heads of Revenue.	
Land Revenue (including that due to Irrigation).		Land Revenue (including that due to Irrigation).		Land Revenue (including that due to Irrigation).		Land Revenue (including that due to Irrigation).		Land Revenue (including that due to Irrigation).		Land Revenue (including that due to Irrigation).		Land Revenue (including that due to Irrigation).		Land Revenue (including that due to Irrigation).	
Oryza.		Oryza.		Oryza.		Oryza.		Oryza.		Oryza.		Oryza.		Oryza.	
Salt.		Salt.		Salt.		Salt.		Salt.		Salt.		Salt.		Salt.	
Stamps.		Stamps.		Stamps.		Stamps.		Stamps.		Stamps.		Stamps.		Stamps.	
Excise.		Excise.		Excise.		Excise.		Excise.		Excise.		Excise.		Excise.	
Customs.		Customs.		Customs.		Customs.		Customs.		Customs.		Customs.		Customs.	
Other Heads.		Other Heads.		Other Heads.		Other Heads.		Other Heads.		Other Heads.		Other Heads.		Other Heads.	
Interest.		Interest.		Interest.		Interest.		Interest.		Interest.		Interest.		Interest.	
Post and Telegraphs and Mint.		Post and Telegraphs and Mint.		Post and Telegraphs and Mint.		Post and Telegraphs and Mint.		Post and Telegraphs and Mint.		Post and Telegraphs and Mint.		Post and Telegraphs and Mint.		Post and Telegraphs and Mint.	
Receipts by Civil Departments.		Receipts by Civil Departments.		Receipts by Civil Departments.		Receipts by Civil Departments.		Receipts by Civil Departments.		Receipts by Civil Departments.		Receipts by Civil Departments.		Receipts by Civil Departments.	
Miscellaneous.		Miscellaneous.		Miscellaneous.		Miscellaneous.		Miscellaneous.		Miscellaneous.		Miscellaneous.		Miscellaneous.	
Railways.		Railways.		Railways.		Railways.		Railways.		Railways.		Railways.		Railways.	
Irrigation (excluding Land Revenue due to Irrigation).		Irrigation (excluding Land Revenue due to Irrigation).		Irrigation (excluding Land Revenue due to Irrigation).		Irrigation (excluding Land Revenue due to Irrigation).		Irrigation (excluding Land Revenue due to Irrigation).		Irrigation (excluding Land Revenue due to Irrigation).		Irrigation (excluding Land Revenue due to Irrigation).		Irrigation (excluding Land Revenue due to Irrigation).	
Other Public Works.		Other Public Works.		Other Public Works.		Other Public Works.		Other Public Works.		Other Public Works.		Other Public Works.		Other Public Works.	
Military Receipts.		Military Receipts.		Military Receipts.		Military Receipts.		Military Receipts.		Military Receipts.		Military Receipts.		Military Receipts.	
TOTAL REVENUE.		TOTAL REVENUE.		TOTAL REVENUE.		TOTAL REVENUE.		TOTAL REVENUE.		TOTAL REVENUE.		TOTAL REVENUE.		TOTAL REVENUE.	
Railway and Irrigation Capital not charged to Revenue.		Railway and Irrigation Capital not charged to Revenue.		Railway and Irrigation Capital not charged to Revenue.		Railway and Irrigation Capital not charged to Revenue.		Railway and Irrigation Capital not charged to Revenue.		Railway and Irrigation Capital not charged to Revenue.		Railway and Irrigation Capital not charged to Revenue.		Railway and Irrigation Capital not charged to Revenue.	
Capital subscribed by Native States towards outlay on State Railways.		Capital subscribed by Native States towards outlay on State Railways.		Capital subscribed by Native States towards outlay on State Railways.		Capital subscribed by Native States towards outlay on State Railways.		Capital subscribed by Native States towards outlay on State Railways.		Capital subscribed by Native States towards outlay on State Railways.		Capital subscribed by Native States towards outlay on State Railways.		Capital subscribed by Native States towards outlay on State Railways.	
Capital of Railway Companies (net Receipts).		Capital of Railway Companies (net Receipts).		Capital of Railway Companies (net Receipts).		Capital of Railway Companies (net Receipts).		Capital of Railway Companies (net Receipts).		Capital of Railway Companies (net Receipts).		Capital of Railway Companies (net Receipts).		Capital of Railway Companies (net Receipts).	
TOTAL.		TOTAL.		TOTAL.		TOTAL.		TOTAL.		TOTAL.		TOTAL.		TOTAL.	
Deposits and Advances.		Deposits and Advances.		Deposits and Advances.		Deposits and Advances.		Deposits and Advances.		Deposits and Advances.		Deposits and Advances.		Deposits and Advances.	
Permanent Debt (net Incurred).		Permanent Debt (net Incurred).		Permanent Debt (net Incurred).		Permanent Debt (net Incurred).		Permanent Debt (net Incurred).		Permanent Debt (net Incurred).		Permanent Debt (net Incurred).		Permanent Debt (net Incurred).	
Temporary do. (do.).		Temporary do. (do.).		Temporary do. (do.).		Temporary do. (do.).		Temporary do. (do.).		Temporary do. (do.).		Temporary do. (do.).		Temporary do. (do.).	
Unfunded do. (do.).		Unfunded do. (do.).		Unfunded do. (do.).		Unfunded do. (do.).		Unfunded do. (do.).		Unfunded do. (do.).		Unfunded do. (do.).		Unfunded do. (do.).	
Loans and Advances by Imperial Government.		Loans and Advances by Imperial Government.		Loans and Advances by Imperial Government.		Loans and Advances by Imperial Government.		Loans and Advances by Imperial Government.		Loans and Advances by Imperial Government.		Loans and Advances by Imperial Government.		Loans and Advances by Imperial Government.	
Do. do. by Provincial Governments.		Do. do. by Provincial Governments.		Do. do. by Provincial Governments.		Do. do. by Provincial Governments.		Do. do. by Provincial Governments.		Do. do. by Provincial Governments.		Do. do. by Provincial Governments.		Do. do. by Provincial Governments.	
Loans to Local Boards.		Loans to Local Boards.		Loans to Local Boards.		Loans to Local Boards.		Loans to Local Boards.		Loans to Local Boards.		Loans to Local Boards.		Loans to Local Boards.	
Remittances (net).		Remittances (net).		Remittances (net).		Remittances (net).		Remittances (net).		Remittances (net).		Remittances (net).		Remittances (net).	
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TOTAL.		TOTAL.		TOTAL.		TOTAL.		TOTAL.		TOTAL.		TOTAL.		TOTAL.	
Total Receipts.		Total Receipts.		Total Receipts.		Total Receipts.		Total Receipts.		Total Receipts.		Total Receipts.		Total Receipts.	
Opening Balance.		Opening Balance.		Opening Balance.		Opening Balance.		Opening Balance.		Opening Balance.		Opening Balance.		Opening Balance.	

Statement of War Bonds, 1917 and 1922 and Post Office Cash Certificates.

[illegible]

THE TRFASIRY:

calculated, the 12th April 1918,

MR. M. S. GUBBAY,

Comptroller of Currency.

**POSTS AND TELEGRAPHS.
(TELEGRAPH TRAFFIC.)**

NOTIFICATIONS.

Calcutta, the 9th April 1918.

No. 1959-T.—The following promotions are sanctioned with effect from the date specified:—

Name.	RANK.		Nature of appointment.	Date.
	From	To		
Mr. S. K. Sebastian .	Deputy Superintendent, 2nd class.	Deputy Superintendent, 1st class.	Officiating	24th February 1918.
Mr. T. Egan . . .	Telegraph Master	Deputy Superintendent, 2nd class.	Ditto	Ditto.

No. 1965-T.—The following promotions are sanctioned with effect from the dates specified:—

Name.	RANK.		Nature of appointment.	Date.
	From	To		
Mr. H. Marley .	Deputy Superintendent, 2nd class.	Deputy Superintendent, 1st class.	Officiating .	11th February 1918.
„ P. Hierlchey .	Telegraph Master	Deputy Superintendent, 2nd class.	Ditto .	18th February 1918.

The 10th April 1918.

No. 1970-T.—Mr. A. S. D'Santos, Deputy Superintendent, 2nd class, was granted privilege leave for fourteen days with effect from the 8th January 1918.

Mr. W. A. Bissett, Telegraph Master, officiated as Deputy Superintendent, 2nd class, during the absence of Mr. D'Santos.

No. 1975-T.—The following promotions are sanctioned with effect from the dates specified:—

Name.	RANK.		Nature of appointment.	Date.
	From	To		
Mr. J. Garrad .	Deputy Superintendent, 2nd class.	Deputy Superintendent, 1st class.	Officiating .	5th February 1918.
„ S. Lawrence .	Telegraph Master	Deputy Superintendent, 2nd class.	Ditto .	16th February 1918.

The 12th April 1918.

No. 2063-T.—Mr. J. Davis, Deputy Superintendent, 1st class, is granted privilege leave for three months in combination with furlough for three months with effect from the 10th April 1918.

G. R. CLARKE,

Offg. Director-General of Posts and Telegraphs.

The 11th April 1918.

No. 2037-T.—Reports of opening and closing of offices received during the period 3rd April to 10th April 1918 :—

Name of office.	Where situated.	Date.	REMARKS.
<i>Government Telegraph Offices.</i>			
Kimari Pier	Karachi	19th March 1918 . . .	Opened.
Rakhni Field Office . .	Punjab	23rd March 1918 . . .	"
<i>Railway Telegraph Offices.</i>			
Nellimarla	Bengal Nagpur Railway .	1st April 1918 . . .	Opened.
Pendurti	Ditto	Ditto	"

M. A. THOMPSON,

Deputy Director-General, Telegraph Traffic.

THE HON'BLE THE CHIEF COMMISSIONER OF BRITISH BALUCHISTAN.

NOTIFICATION.

Quetta, the 3rd April 1918.

No. 1250-R.—In exercise of the powers conferred by section 5 of the Opium Act, 1875 (1 of 1878), and with the previous sanction of the Governor-General in Council, the Chief Commissioner of British Baluchistan is pleased to make the following amendments in the Opium Rules published with his Notification No. 4717, dated the 10th September 1908, as subsequently amended, namely :—

(1) *Rule 1(5).*—The following shall be substituted for the existing definition of "Opium" :—

"(5) "Opium" includes also poppy-heads, intoxicating drugs prepared from the poppy and preparations or admixtures of opium other than morphia and allied drugs ; "

(2) *Rule 2(3).*—The following words occurring between "Opium" and "Provided" shall be omitted :—

"Other than morphia or its preparations".

(3) *Rule 3.*—Clause (b). The words "and those specified in sub-clause (c) below" shall be omitted.

Clause (c) and the second proviso to the rule shall be omitted.

(4) *Rule 17(2) (i).*—The last 32 words and figure beginning with "nor" and ending with "practitioner" shall be omitted.

(5) *Rule 30.*—The following preparations shall be omitted from the list of medical preparations published with the Chief Commissioner's Notification No. 4370-R., dated the 15th December 1913 :—

2. Anodyne Pine Expectorant.
4. Apocodenum Hydrochloridum.
5. Apomorphine and its salts and preparations.
6. Astringent wash, compressed tablets for, containing $\frac{1}{32}$ grain of morphia acetate (Parke Davis & Co.).
8. Beecham's Cough Pills.
9. Boerhavis Odontalgic Essence.
12. Camphorodyne.
14. Cereoli Iodoformi et morphiae.
16. Chlor. Anodyne, containing 2- $\frac{1}{2}$ grains of morphia hydrochlor ; per fluid ounce (Parke Davis & Co.).
17. Chlorodyne (Liquor Chloroformi Composita).
18. Chronic Dysentery Mixture (Dr. Duarte's).

20. Codeine or Codeina and its salts and preparations.
29. Elixir Pini Compositum.
34. Glycerinum Acetomorphinæ.
35. Glycerinum Heroini Compositum.
37. Hanstus Apomorphinæ Compositus.
40. Insufflatio Bismuthi et Morphinæ.
41. Kay's Linseed Compound.
42. Keating's Pectoral or Cough Lozenges.
44. Le Haurier's Odontalgic Essence.
54. Mistura Apomorphinæ et Terebenti.
56. Mistura Bismuthi Composita cum Morphinæ.
57. Mistura Chloroformi Composita.
61. Mistura Salina Anodyna.
64. Morphinæ Meconas and its preparations (liquor, etc.).
69. Oleatum Morphinæ.
71. Peronin or Benzoyl Morphine Hydrochloride.
83. Powell's Balsam of Aniseed.
89. Pulvis Morphinæ Compositus.
100. Suppositoria Morphinæ.
102. Syrup Picis Liq. cum Apomorphina, containing $\frac{1}{4}$ grain Apomorphinæ per fluid ounce (Ferris & Co.).
103. Sympus Apomorphinæ.
104. Tabellæ Apomorphinæ.
107. Tabloid Hypodermic Ergotin et Morphinæ.
111. Tinctura Chloroformi et Morphinæ Composita.
120. Urethral Injection (Dr. Duarte's).

By order,
G. B. WALKER,
Secretary

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Akbarnama. (Eng.) Vol. 3, No. 8, Rs. 1-4.
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Avadhan Kalpalata, Vol. I. Fasc. 12 and 13 at Rs. 1 each. Rs. 2.
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A Descriptive Catalogue of Sanskrit Manuscripts in the Government Collection. Rs. 2-8.
Bardic and Historical Survey of Rajputana. (A descriptive Catalogue of Bardic and Historical Manuscript.) Section I. Prose Chronicles: Part I. Jodhpur State. Rs. 1.
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LIST OF NEW BOOKS PUBLISHED BY THE GEOLOGICAL SURVEY OF INDIA.

- Records of the Geological Survey of India, Volume XLVII, Part 1, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India: General Report of the Geological Survey of India for the year 1915. Gny E. Pilgrim, D.Sc., F.G.S., Offg. Superintendent, Geological Survey of India: Some Newly Discovered Eocene Mammals from Burma. G. De P. Cotter, B.A., F.G.S., Assistant Superintendent, Geological Survey of India: Miscellaneous Notes—Chemical Composition of the Red Marl of the Salt Range, Punjab, and corrective Note on the Age of the Tertiary of Java. Rs. 1.**
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- Records of the Geological Survey of India, Volume XLVII, Part 3, by H. H. Hayden, C.I.E., F.R.S., Director, Geological Survey of India, and Ernest W. Vrederburg, Superintendent, Geological Survey of India. Obituary: R. C. Burton. The Mineral Production of India during 1915. Flemingostrea, an eastern group of Upper Cretaceous and Eocene Ostreidae (with plates 17 to 20). Rs. 1.**
- Records of the Geological Survey of India, Volume XLVII, Part 4, by J. Coggin Brown, M.Sc., F.G.S., M.I.M.E., Assistant Superintendent, Geological Survey of India, Miss Ruth Holden, and H. Walker, A.R.C.S., Assistant Superintendent, Geological Survey of India: Contributions to the Geology of the Province of Yunnan in Western China. 5. Geology of Parts of the Salween and Mekong Valleys (with plates 21 to 28). A Fossil Wood from Burma (with plate 29). The Visnui and Ekh Khara Aerolites (with plates 30 to 33). Rs. 1.**
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- Records of the Geological Survey of India, Volume XLVIII, Part 3, by L. Leigh Fermor, D.Sc., A.R.S.M., F.G.S., Superintendent, Geological Survey of India, J. Coggin Brown, M.Sc., M.I.M.E., F.G.S., Assistant Superintendent, Geological Survey of India, and A. M. Heron, B.Sc., F.G.S. Assoc. Inst. C.E., Assistant Superintendent, Geological Survey of India, on the Crystallography and Nomenclature of Hollandite (with plate 1). Geology and Ore Deposits of the Bawdwin Mines (with plates 2 to 8). Miscellaneous Notes—Monasite in Mergui and Tavoy. Rs. 1.**

- Records of the Geological Survey of India, Volume XLVIII, Part 4,** by A. M. Heron, B.Sc., F.G.S., Assoc. Inst. C.E., Assistant Superintendent, Geological Survey of India, and Late R. C. Burton, B.Sc., F.G.S., I.A.R.O., Assistant Superintendent, Geological Survey of India. The Biana-Lalsot Hills in Eastern Rajputana (with plates 9-12). On the origin of the Laterite of Soni, Central Provinces (with plate 13). Index. Rs. 1.
- A Bibliography of Indian Geology and Physical Geography with an annotated Index of Minerals of Economic Value,** T. H. D. LaTouche, M.A., F.G.S., Fellow of the Asiatic Society of Bengal. Bibliography of Geology of India. Rs. 4.
- Memoirs of the Geological Survey of India, Volume XLII, Part 1,** by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. The Burma Earthquake of May 1912. Rs. 2.
- Memoirs of the Geological Survey of India, Volume XLIII, Part 2,** by J. Coggin Brown, M.Sc., F.G.S., Assistant Superintendent, Geological Survey of India. A Descriptive Catalogue of the Meteorites comprised in the collection of the Geological Survey of India, Calcutta (on August 1st, 1914). Rs. 1.
- Memoirs of the Geological Survey of India, Palaeontologia Indica, New Series, Volume VI, Memoir No. 1,** F. R. Cowper Reed, Sc.D., F.G.S., Supplementary Memoir on New Ordovician and Silurian Fossils from the Northern Shan States (with plates I to XII). Rs. 2.
- Memoirs of the Geological Survey of India, Palaeontologia Indica, New Series, Volume V, Memoir No. 3,** by Prof. Henri Douville. Le Crétacé et l'Éocène du Tibet Central. Rs. 4.
- Memoirs of the Geological Survey of India, Palaeontologia Indica, New Series, Volume VI, Memoir No. 3 (with plates I to VIII),** by F. R. Cowper Reed, M.A., Sc.D., F.G.S. Ordovician and Silurian Fossils from Yunnan. Rs. 2.
- Memoirs of the Geological Survey of India, Volume XLV, Part 1,** by A. M. Heron, B.Sc., F.G.S., Assoc. Inst. C.E., Assistant Superintendent, Geological Survey of India. The Geology of North-Eastern Rajputana and adjacent Districts. Rs. 2.
- Memoirs of the Geological Survey of India, Volume XLII, Part 2,** by R. D. Oldham, F.R.S. The structure of the Himalayas, and of the Gangetic Plain, as elucidated by Geodetic Observations in India. Rs. 2.

**PUBLICATIONS ISSUED BY THE METEOROLOGICAL DEPARTMENT
FROM 1ST OCTOBER 1917 TO 31ST MARCH 1918.**

- Annual Summary of the Monthly Weather Review, 1915.** Rs. 2 or 2s. 8d.
- Administration Report of the India Meteorological Department for the year 1916-17.**
As. 4.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 13, 1918.

page is given to this Part in order that it may be filed as a copy

PART III.

Advertisements and Notices by Private Individuals and Corporations.

LOST.

The Government Promissory Note No. 158970 of the 3½ per cent. loan of 1854-55 for Rs. 1,000 (one thousand) originally standing in the name of Babu Bepin Behary Sen and last endorsed to Adwaita Charan Bose by whom it was not again endorsed to any other person, having been lost, notice is hereby given that payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The Public is hereby cautioned against purchasing or otherwise dealing with the abovementioned security.

ADWAITA CHARAN BOSE,

Government Pleader and Vice-Chairman, Darbhanga District Board,
Laheriasarai P. O. (Dist. Darbhanga.)

LAHERIASARAI,
The 6th March 1918.

LOST.

The Government Promissory Note No. 176619 of the 3½ per cent. loan of 1854-55 for Rs. 200 originally standing in the name of the Bengal and North-Western Railway Company, Limited, and last endorsed to Basant Ram, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of the duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of Advertiser—BASANT RAM, Contractor,
Wachowali Bazar, Lahore.

LOST.

The undermentioned Interest Warrants issued in my name Nos. 176765, and 310105 dated 21st January 1918, of the 8½ per cent. loan of 1854-55 and 1865 for Rs. 98-7 and Rs. 32-13 respectively. The payment of the Warrants have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and application for duplicates of the Warrants is about to be made to that Office.

Name of Proprietor—**PROMODE NATH SINHA ROY**, Zamindar,
Haripal.

LOST.

The Temporary Scrip for Bearer Bonds No. 137 of the 5 per cent. loan of 1920-47 for Rs. 4,000 originally issued in the name of M. C. Tweedie, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Temporary Scrip for Bearer Bonds and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—**M. C. TWEEDIE.**

Residence—Deputy Inspector General of Police, Agra.

STOLEN.

36 Government of India Rs. 100 Currency Notes Nos. ^{M.B.}₈₀ 77918 to 77953 with some cash were drawn by a forged cheque from Central Treasury, Lashkar, on 29th January 1918. The Public are warned against receiving these and to communicate with Central Treasury Officer, Lashkar, Gwalior, if any of these notes are traced.

K. M. PHATAK,

Accountant General, Gwalior Government.

MOTIMAHAL, GWALIOR.

LOST.

The Temporary Scrip for Bearer Bond No. 853 of the 5½ per cent. of 1922 for Rs. 700 originally issued in the name of Mrs. G. S. M. Vanrenen, the proprietor, by whom it was blank endorsed, having been lost, notice is hereby given that payment of the above Temporary Scrip for Bearer Bond and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—**ALLIANCE BANK OF SIMLA, LTD.**

Estate B. Span, deceased.

Notice is hereby given that all persons having claims against the late Bartlet Span, retired Civil Engineer, who died at Woodlands, Tanby, Pembroke, England, on the 27th August 1917, Letters of Administration to whose Estate have been granted to James Edmund Vallance, Manager, Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 15th May next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets, having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized.

J. E. VALLANCE.

CALCUTTA,
5th April 1918.

STOLEN.**The Government Promissory Notes**

No.	Loan.	Amount.	Originally standing in the name of	Last endorsed to.
		Rs.		
117011	3½ per cent 1854-55	1,000	The Comptroller, Post Office	Shankar Bapaji Sant.
188572	3½ per cent 1865	1,000	The Bank of Bengal . . .	
221567	Ditto.	1,000	The Comptroller, Post Office .	
129263	3½ per cent 1854-55	1,000		Vasudeo Shankar Sant.

the proprietors by whom they were never endorsed to any other person, having been stolen notice is hereby given that payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicates in favour of the respective proprietor. The public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—SHANKAR BAPAJI SANT, Pleader,
Residence—Sangamner, District Ahmednagar, Bombay Presidency.

The Allotment Letter No. $\frac{563 \text{ Bn.}}{F.J.}$ of the 5½ per cent. Loan of 1920, for Rs. 700 originally issued in the name of Major W.I. J. Massy, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of Duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the above mentioned security.

Name of the Advertiser—W. I. J. MASSY, Major,
Residence—Myithyina,—Upper Burma.

**GOVERNMENT OF INDIA
FINANCE DEPARTMENT**

Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue)

[In thousands of Rupees]

	IN THE TWELVE MONTHS, APRIL TO MARCH, OF									
	1908-09	1909-10	1910-11	1911-12	1912-13	1913-14	1914-15	1915-16	1916-17	1917-18
SEA CUSTOMS—IMPORTS										
Special Duties										
Arms, ammunition, and military stores	5,28	4,82	5,00	5,18	6,30	6,84	5,34	5,89	7,31 ^a	4,70 ^a
Coal, coke, and patent fuel (a)	—	—	—	—	—	—	—	25	22	14
Liquors—										
Ale, beer, porter, cider and other	5,37	5,45	8,00	8,00	8,87	8,73	6,74	5,65	6,73	4,84
fermented liquors	95,37	95,37	1,06,87	1,10,88	1,11,30	1,16,13	1,10,41	1,07,74	1,12,88	1,01,18
Spirits and liquors	8,97	4,13	8,71	8,75	8,80	5,83	4,54	4,51	5,56	3,96
Wines	3	3	8	8	7	—	4	4	6	8
Opium	53,26	45,88	60,68	75,69	70,26	70,88	85,72	71,54	48,19 [†]	35,59
Petroleum	—	—	—	—	—	—	—	—	—	—
Silver—										
Silver bullion and coin (b)	63,64	53,47	1,62,40	97,86	1,08,46	99,35	1,54,51	95,57	15,01	17,04
manufactures (c)	—	—	—	—	—	—	—	85	5,73	2,40
Sugar, all sorts (d)	51,57	55,77	68,90	53,84	73,32	92,33	43,97	60,65	1,80,05 [†]	1,45,15
Tobacco (b)	8,44	5,23	26,25	25,88	27,42	29,29	26,78	23,08	46,01	61,52
Duty at 2½ per cent	—	—	—	—	—	—	—	70 [‡]	10,68	19,16
Machinery (e)	—	—	—	—	—	—	—	—	18,48	18,60
Metals—iron and steel	10,32	10,17	19,23	11,00	12,08	16,06	10,44	9,80	3,86	1,44
Railway plant and rolling stock (a)	—	—	—	—	—	—	—	25 [‡]	3,88	4,16
Other articles	—	—	—	—	—	—	—	23 [‡]	—	—
Duty at 7½ per cent	—	—	—	—	—	—	—	—	—	—
Articles of food and drink (excluding	26,07	24,17	25,81	27,59	29,14	30,44	32,18	31,77	53,00	53,37
sugar and vinegar) (a)	—	—	—	—	—	—	—	—	—	—
Raw materials and articles mainly	17,45	16,19	16,00	15,94	18,20	15,73	15,30	15,65	38,56	39,32
unmanufactured (f)	—	—	—	—	—	—	—	—	—	—
Articles wholly or mainly manufactured—										
Cutlery, hardware, implements and	23,57	22,03	25,49	27,70	31,42	36,71	25,28	24,78	40,70	36,84
instruments	20,33	20,07	24,43	20,58	18,76	30,14	21,08	9,18	11,68	18,87
Metals, other than iron and steel	—	—	—	—	—	—	—	—	—	—
Cotton manufactures—										
Piecegoods, grey	33,30	60,03	59,90	67,00	87,18	86,16	71,74	62,46	61,84	1,35,60
white	37,13	28,74	33,55	38,20	45,00	49,67	37,92	37,38	48,33	1,07,53
coloured	33,14	30,83	40,71	42,95	51,56	65,12	38,12	30,89	60,14	1,28,75
Other goods	5,66	6,16	7,61	5,02	8,60	11,69	5,80	4,52	9,37	13,38
Yarn and textile fabrics (other than	33,70	23,77	35,23	37,87	42,23	44,48	28,35	29,72	61,64	51,04
cotton manufactures) (g)	—	—	—	—	—	—	—	—	—	—
All other articles wholly or mainly	61,97	66,10	79,73	86,05	94,70	1,06,27	77,52	90,71	1,69,74	1,76,04
manufactured (h)	4,99	5,92	8,28	8,37	11,56	10,52	7,99	10,65	27,38	22,50
Miscellaneous (i)	—	—	—	—	—	—	—	—	—	—
TOTAL IMPORTS	5,96,06	5,89,80	8,08,61	7,72,66	8,62,22	9,36,01	8,06,77	7,38,54	9,90,22	11,93,97
SEA CUSTOMS—EXPORTS										
Jute (a)—										
Raw	—	—	—	—	—	—	—	57 [‡]	59,05	—
Manufactured	—	—	—	—	—	—	—	1,17 [‡]	58,82	—
Rice	81,81	1,04,63	1,30,38	1,36,23	1,47,53	1,28,76	82,93	76,25	86,71	—
Tea (a)	—	—	—	—	—	—	—	93 [‡]	42,54	—
TOTAL EXPORTS	81,81	1,04,63	1,30,38	1,36,23	1,47,53	1,28,76	82,98	78,92	2,47,12	3,22,41
SEA CUSTOMS—MISCELLANEOUS (j)										
LAND CUSTOMS (k)	9,47	10,47	10,56	12,27	12,46	14,10	14,38	14,06	5,61	9,71
Excise duty on cotton manufac-	35,44	40,08	42,80	48,69	56,15	54,39	49,41	49,25	44,62	77,61
tures	—	—	—	—	—	—	—	—	—	—
ON MOTOR SPIRIT	—	—	—	—	—	—	—	—	—	—
WAREHOUSE AND WHARF RENTS (l)	—	—	—	—	—	—	—	—	28	2
MISCELLANEOUS (j)	—	—	—	—	—	—	—	—	3,25	3,5
GRAND TOTAL	7,84,89	7,44,76	9,92,85	9,79,05	10,79,36	11,32,26	9,53,54	8,80,77	12,98,72	16,50,7
Provincial distribution of Imports and Exports										
Bengal	1,92,08	2,12,21	2,12,61	2,68,96	2,99,59	3,26,76	2,76,11	2,64,57	3,41,06	4,61,5
Imports	8,99	18,16	29,00	23,64	26,21	17,97	9,41	6,30	1,59,09	2,37,3
Exports	—	—	—	—	—	—	—	—	—	—
Bihar and Orissa	—	—	—	—	1,30	1,12	21	—	—	—
Imports	2,24,75	2,16,23	2,54,54	2,91,76	3,49,01	2,51,29	2,37,68	2,78,59	2,77,46	4,30,8
Exports	2,64	8,13	2,19	1,63	2,09	2,61	2,80	2,28	6,92	10,4
Bombay	60,28	54,23	71,07	75,96	81,65	90,63	67,94	68,72	85,21	1,21,3
Imports	2,31	2,64	2,28	2,25	2,65	3,57	2,64	3,77	5,04	5,3
Exports	54,96	49,35	61,98	66,37	67,25	78,04	74,13	59,91	87,44	94,7
Madras	9,32	6,61	7,23	8,03	7,06	9,80	10,61	13,98	14,19	10,9
Imports	65,96	57,40	66,46	69,92	81,73	91,29	82,91	66,75	89,05	88,44
Exports	87,55	77,10	95,43	98,66	1,08,22	94,19	57,01	51,59	61,83	78,46

(a) Not subject to duty prior to March, 1916

(b) Figures for the years previous to 1910-11 were shown under "General Import Duties" of the old tariff

(c) Figures prior to March, 1916, are included with "All other articles wholly or mainly manufactured"

(d) Figures prior to March, 1916, were shown under "General Import Duties" of the old tariff

(e) Figures for the years previous to 1916-17 include vinegar

(f) Figures for the years previous to 1916-17 are exclusive of raw silk, raw hemp, and raw flax, which are included with yarn and textile fabrics

(g) Figures for the years previous to 1916-17 include raw silk, raw hemp, and raw flax but exclude haberdashery and military

(h) Figures for the years previous to 1916-17 include haberdashery and military and coral

(i) Figures for the years previous to 1916-17 represent articles imported by post only

(j) Figures for the years previous to 1916-17 are included under "Land Customs"

(k) Figures for the years previous to 1916-17 represent the old combined head "Land Customs and miscellaneous"

(l) Include the duty collected on explosives, namely, blasting gun powder, etc., at 7½ per cent ad valorem

† Include the duty collected on petroleum which has the freezing point at or above 180°F. or 300°F. at 7½ per cent ad valorem

‡ Duty collected in March, 1916.

The publication of the detailed figures has been temporarily discontinued

G. FINDLAY SHIRRAS,
Director of Statistics

H. F. HOWARD,
Secretary to the Government of India



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 16. } **SIMLA, SATURDAY, APRIL 20, 1918.**

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

LEGISLATIVE DEPARTMENT.

NOTIFICATIONS.

Simla, the 17th April, 1918.

No. 22.—The Governor General is pleased to accept the resignation by the Hon'ble Sir Edward Hugh Bray, Kt., of his office of Additional Member of the Indian Legislative Council.

No. 23.—A vacancy having occurred in the Indian Legislative Council by reason of the resignation of the Hon'ble Sir Edward Hugh Bray, Kt., an Additional Member of the said Council who represented the Bengal Chamber of Commerce, the Governor General is pleased, in pursuance of the provisions of Regulation XI (4) of the Regulations for the Nomination and Election of Additional Members of the Legislative Council of the Governor General, to call upon the Bengal Chamber of Commerce to elect, in accordance with the said Regulations, a person for the purpose of filling the said vacancy on or before the fifteenth of June, 1918.

The 18th April, 1918.

No. 24.—The following Statute is published for general information :—

MILITARY SERVICE ACT, 1918 :—

[7 AND 8 GEO. 5, CH. 66.]

AN ACT TO REPEAL SUB-SECTION (3) OF SECTION THREE OF THE MILITARY SERVICE ACT, 1916, AND TO PROVIDE FOR THE CANCELLATION OF CERTIFICATES OF EXEMPTION FROM MILITARY SERVICE GRANTED ON OCCUPATIONAL GROUNDS.

[6th February, 1918.]

BE IT ENACTED by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

6 & 7 Geo. 5,
c. 15.

1. Sub-section (3) of section three of the Military Service Act, 1916, as amended by section six of the Military Service Act, 1916 (Session 2), is hereby repealed, and accordingly the Military Service Acts, 1916 and 1917, shall, as respects any man whose certificate of exemption for any reason ceases or has ceased (whether before or after the passing of this Act) to be in force, have effect as though the provisions repealed by this section were not included in those Acts.

2.—(1) The Director-General of National Service may at any time by order withdraw any certificate of exemption from military service to which this section applies as from such date, not being less than fourteen days after the date of the order, as may be specified in the order, and as from that date any certificate to which the order applies shall cease to be in force.

(2) This section applies to any certificate of exemption from the provisions of the Military Service Acts, 1916 and 1917, whether granted before or after the passing of this Act, and whether granted by a tribunal or by or under the authority of a Government Department, where the certificate was granted or renewed on occupational grounds, and also applies to any certificate so granted or renewed on such grounds to a man who has voluntarily attested, notwithstanding that the certificate has not statutory force.

(3) An order under this section may be made applicable either to individual certificates granted by Government departments, or to certificates granted to any class or body of men specified in the order (whether or not dependent on the obtaining by those men of individual certificates), or to certificates granted to men of any class or description specified in the order, and, as respects any class or body of men or men of any class or description, may be made applicable only to men falling within such limits of age or fulfilling such other conditions as may be specified in the order, and may contain such exceptions and supplemental provisions as the Director-General thinks fit, including giving the right of making an application to a tribunal in exceptional cases.

An order under this section may be revoked, extended, or varied, by a further order of the Director-General, as occasion requires.

(4) Where and so long as an order under this section is in force, then except as otherwise expressly provided by the order :—

(a) no application shall be entertained for the grant or renewal of a certificate, and no certificate shall be granted or renewed where the certificate, if it had been operative at the time at which the order was made, would have come within the terms of the order; and

(b) no application shall be made by or in respect of a man whose certificate comes within the terms of the order for the renewal of the certificate except on grounds which are not occupational, or for the grant of any certificate on occupational grounds, and no such application if already made shall be proceeded with, and no certificate shall be renewed or granted on any such application;

and any certificate granted or renewed in contravention of the foregoing provisions shall be invalid, but save as aforesaid nothing in this section shall affect any right of a man, whether

unattested or attested, whose certificate has been withdrawn under this Act to apply for a renewal of his certificate which he would have had if this Act had not been passed.

(5) An order under this section (other than an order applicable to an individual certificate) shall be laid on the table of both Houses of Parliament as soon as may be after it is made, and if either of those Houses within fourteen days after the order has been so laid presents an address to His Majesty praying that the order, or any part thereof, should be annulled, His Majesty in Council may annul the order or such part thereof, and it shall thenceforth be void without prejudice to the validity of anything done in pursuance thereof: Provided that section one of the Rules Publication Act, 1893, shall not apply to an order made under this section. 56 & 57 Vict.
c. 66.

(6) Where an order under this section applicable to an individual certificate is made, notice thereof shall be served on the man affected thereby and may be served by sending it to him by registered post to his last known address.

(7) For the purposes of this section a certificate shall be deemed to have been granted or renewed on occupational grounds which was granted or renewed wholly or partly on any of the grounds specified in paragraph (a) of sub-section (1) of section two of the Military Service Act, 1916, or (in the case of voluntarily attested men) on any similar grounds, or which, in either case, was granted or renewed by or under the authority of any Government department; and if any question arises whether a certificate was granted or renewed on occupational grounds, the question shall be referred to the Director-General, whose decision thereon shall be final.

3. This Act may be cited as the Military Service Act, 1918, and the Military Service Acts, 1916 and 1917, and this Act shall be construed together and may be cited together as the Military Service Acts, 1916 to 1918.

Short title and citation.

together and may be cited together as the Military

A. P. MUDDIMAN,

Secretary to the Government of India

HOME DEPARTMENT.

NOTIFICATIONS.

ESTABLISHMENTS.

Simla, the 16th April, 1918.

No. 224.—Mr. G. M. Young, of the Indian Civil Service, Under Secretary to the Government of India in the Home Department, officiated as Deputy Secretary in that Department, from the 22nd March 1918 to the 2nd April 1918 (both days inclusive).

No. 226.—Mr. J. Hullah, of the Indian Civil Service, is appointed to officiate as Deputy Secretary to the Government of India in the Home Department, with effect from the 3rd April 1918.

The 15th April, 1918.

No. 234.—Sir Archdale Earle, K.C. S.I., K.C.L.E., is permitted to resign His Majesty's Indian Civil Service, with effect from the 1st April 1918, or the subsequent date on which he may sail from India or relinquish charge of office in the event of his not taking subsidiary leave.

JUDICIAL.

The 17th April, 1918.

No. 162.—The following rules which have been made by the High Court of Judicature at Fort William in Bengal, under section 112 of the Presidency Towns Insolvency Act, 1909 (111 of 1909), and are to be inserted after rule 178 of the rules published in the Home Department notification no. 44, dated the 13th January 1910, have been sanctioned by the Governor General in Council under section 113 of the said Act, and are hereby published in pursuance of section 114 thereof.

Costs, Charges, Expenses, &c. of the Official Assignee.

178-A. At the hearing of any notice or of any charge under section 101 of the Act, the Court may direct that the Official Assignee shall have the conduct of the proceedings against the insolvent and thereupon the Official Assignee shall be entitled, with the leave of the Court, to pay the costs and expenses of such proceedings out of the "Unclaimed Dividend Revenue Account."

178-B. Where the Official Assignee has been directed by the Court in the matter of any insolvency to institute legal proceedings of any kind whatsoever, he shall be entitled, so far as

the assets in his hands relating to such insolvency are insufficient to meet the costs and expenses of such proceedings, to pay such deficiency out of the "Unclaimed Dividend Revenue Account."

178-C. Where the Official Assignee while acting under the order and direction of the Court in the matter of any insolvency shall incur any personal liability and the assets in his hands relating to such insolvency are insufficient to meet such liability, he shall be entitled to apply to the Court for leave to pay any deficiency out of the "Unclaimed Dividend Revenue Account" and such leave shall be granted provided that the Official Assignee while so acting shall have complied with the order and direction of the Court.

178-D. Where an insolvent estate has no available assets the Official Assignee shall not be required to incur any costs, charges or expenses in relation to such estate without the express direction of the Court, but the Court upon the application of the Official Assignee may from time to time empower him to apply any monies standing to the credit of the "Unclaimed Dividend Revenue Account" to an amount specified in the order of the Court, in payment of any costs, charges and expenses of or in connection with the realization or administration of the estate of the insolvent.

178-E. All sums advanced out of the "Unclaimed Dividend Revenue Account" under any of the foregoing rules shall be repaid out of any assets of the insolvent in priority to all other claims or charges.

MEDICAL.

The 16th April, 1918.

No. 83.—In exercise of the powers conferred by section 35 of the Indian Lunacy Act, 1912 (IV of 1912), the Governor General in Council is pleased to authorize the removal of European lunatics confined in lunatic asylums in Bengal, the United Provinces and the Punjab to the Ranchi Lunatic Asylum.

No. 86.—In exercise of the power conferred by section 85 of the Indian Lunacy Act, 1912 (IV of 1912), the Governor General in Council is pleased to direct that Magistrates or Courts exercising jurisdiction in Bengal, the United Provinces, the Punjab, the Central Provinces and Assam may send European lunatics to the European Lunatic Asylum at Ranchi in the province of Bihar and Orissa.

2. The Home Department notifications no. 1061, dated the 10th December 1913, and no. 1017, dated the 4th October 1915, are hereby cancelled.

The 17th April, 1918.

No. 89.—Lieutenant-Colonel Sir James Roberts, Kt., C.I.E., M.B., F.R.C.S., I.M.S., Civil Surgeon, Simla (West), officiated as Civil Surgeon, Simla (East), in addition to his own duties, during the absence on privilege leave of Lieutenant-Colonel G. Tate, M.B., I.M.S., for six weeks, with effect from the 26th January 1918.

No. 91.—In exercise of the powers conferred by section 3 of the Indian Medical Degrees Act (Act VII of 1916), the Governor General in Council is pleased to authorise the Principal of the Medical College, Calcutta, to grant to Miss D. M. Ellis and Miss G. Griffiths, two students who passed out of the Female Certificate class of that College subsequent to the enactment of the said Act, certificates entitling them to practise medicine, surgery and midwifery.

S. R. HIGNELL,

Offg. Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Simla, the 15th April, 1918.

No. 402-G.—With reference to Notification No. 1847-G., dated the 29th August 1917, the following notice under the hand of one of His Majesty's Principal Secretaries of State, dated the 2nd February 1918, is published for general information :—

WHEREAS by Article 79 (1) of the "Bahrein Order in Council, 1913" provision was made that the said Order should come into force on such day within six months of its publication in the "*Gazette of India*" as the Governor-General of India in Council might by notification in the said "*Gazette*" appoint on that behalf : and whereas the said Order was published in the "*Gazette of India*" on the 3rd February 1915 :

AND WHEREAS by Article 2 of the "Bahrein (Amendment) Order in Council, 1915" the words "one year" were substituted for the words "six months" in Article 79 (1) of the

Principal Order: and it was also provided that it should be lawful for the Secretary of State, by notice given under his hand, to extend the said period of one year for such period not exceeding twelve months, as may be prescribed in the said notice:

AND WHEREAS by two notices dated the 17th January 1916 and the 2nd August 1916, respectively, the Right Honourable Austen Chamberlain, one of His Majesty's Principal Secretaries of State, extended the said period of one year for two further periods of six months making a period of two years in all:

AND WHEREAS by Article 1 of the "Bahrain (Amendment) Order in Council, 1917" it was provided (*inter alia*) that the said Order should be read as one with the two Orders firstly and secondly hereinbefore recited and also by Article 2 of the said Order it was provided that the words "four years" should be substituted for the words "twelve months" in Article 2 of the Order secondly hereinbefore recited:

AND WHEREAS by a notice dated the 2nd February 1917 the Right Honourable Austen Chamberlain, one of His Majesty's Principal Secretaries of State, extended the said period of two years for a further period of six months, making a period of two years and six months in all:

AND WHEREAS by a further notice dated the 2nd August 1917, the Right Honourable Edwin Samuel Montagu, one of His Majesty's Principal Secretaries of State, extended the said period of two years and six months for a further period of six months making a period of three years in all:

AND WHEREAS it is desired to extend the said period of three years for a further period of twelve months:

Now, I, the Right Honourable Walter Hume Long, one of His Majesty's Principal Secretaries of State, do hereby give notice under my hand that the said period of three years heretofore mentioned be extended for a further period of twelve months.

WALTER H. LONG.

2nd February 1918.

A. H. GRANT,

Secretary to the Government of India.

The 15th April, 1918.

No. 404-G.—Mr. J. W. S. Inglis, Superintendent, 2nd grade, Government of India, Foreign and Political Department, has been granted one month's privilege leave, with effect from the 10th April, 1918.

No. 405-G.—The following officiating promotions are made in the Secretariat:—

Mr. K. Fink, Superintendent, 3rd grade, to officiate as Superintendent, 2nd grade.

Mr. M. Smith, Secretariat Assistant, Class II, to officiate as Superintendent, 3rd grade
Dated 10th April, 1918.

The 16th April, 1918.

No. 762-Est.-A.—The Hon'ble Sir John Wood, K.C.I.E., C.S.I., Political Secretary to the Government of India, is granted privilege leave for one month, with effect from the 1st April, 1918, under Articles 246 and 260 of the Civil Service Regulations

R. E. HOLLAND,

Secretary to the Government of India.

The 16th April, 1918.

No. 763-Est.-A.—Mr. R. E. Holland, C.I.E., a Deputy Secretary to the Government of India in the Foreign and Political Department, is appointed to officiate as Political Secretary to the Government of India, with effect from the 1st April, 1918, and during the absence on privilege leave of the Honourable Sir John Wood, K.C.I.E., C.S.I., or until further orders.

A. H. GRANT,

Secretary to the Government of India.

The 16th April, 1918.

No. 764-Est.-A.—Major W. G. Neale, Assistant Secretary to the Government of India in the Foreign and Political Department, is appointed to officiate as a Deputy Secretary to the Government of India in the Foreign and Political Department, with effect from the 1st April, 1918, and until further orders.

No. 765-Est.-A.—Mr. T. G. B. Waugh, Registrar, Foreign and Political Department Secretariat, is appointed temporarily to officiate in the Political Department of the Government of India, and is posted as Assistant Secretary to the Government of India in the Foreign and Political Department, with effect from the 1st April, 1918, and until further orders.

R. E. HOLLAND,

Secretary to the Government of India.

The 17th April, 1918.

No. 415-G—The Governor General in Council is pleased to recognise the appointment of Mr. G. R. Neilson as acting Vice-Consul for Bolivia at Rangoon, during the absence of Sir A. W. Binning, Kt.

A. H. GRANT,

Secretary to the Government of India.

The 17th April, 1918:

No. 771-Est.-A.—In notification No. 186-Est.-A., dated the 1st March 1918, placing Lieutenant-Colonel A. D. Macpherson on Special duty, for "the 7th February, 1918," read "the 8th February, 1918."

R. E. HOLLAND,

Secretary to the Government of India.

The 18th April, 1918.

No. 777-Est.-A.—Major F. M. Bailey, C.I.E., of the Political Department, is placed on Special duty under the Government of India in the Foreign and Political Department, with effect from the 17th February, 1918, and until further orders.

A. H. GRANT,

Secretary to the Government of India.

The 18th April, 1918.

No. 427-G.—The following promotions are made in the Secretariat, with effect from the 1st April, 1918 *vice*, Mr. T. G. B. Waugh appointed to officiate as Assistant Secretary :—

Mr. C. W. Kirkpatrick, Superintendent, 1st grade, to officiate as Registrar.

Mr. C. O'H. Toeling, I.S.O., Superintendent, 2nd grade, to officiate as Superintendent, 1st grade.

Mr. R. C. Albert, Superintendent, 3rd grade, to officiate as Superintendent, 2nd grade.

Mr. J. W. Edmondson, Secretariat Assistant, Class I, to officiate as Superintendent, 3rd grade.

R. E. HOLLAND,

Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Simla, the 18th April, 1918.

No. 205.-Accts.—Major G. H. Morgan, I.A., Military Accountant, 4th class, Military Accounts Department, is promoted *sub. pro tem.* to the grade of Military Accountant, 3rd class, with effect from the 13th February 1918.

The 19th April, 1918.

No. 433-F. E.—Mr. C. M. Correa, Assistant Accounts Officer, Class II, and Assistant Examiner of Local Fund Accounts, Bombay, has been granted privilege leave for twenty-two days, with effect from the 3rd April 1918.

No. 434 F. E.—Lala Lahauri Lal, a senior Accountant in the office of the Accountant General, Punjab, has been appointed to officiate as Assistant Accounts Officer, Class II, in that office, with effect from the 3rd April 1918, and until further orders.

No. 435-F. E.—Mr. S. C. Das Gupta has been posted as Assistant Accountant General, Posts and Telegraphs, Central Office, Calcutta, with effect from the 3rd April 1918.

2. Mr. S. C. Gupta, probationer, Indian Finance Department, has been attached to the office of the Chief Examiner of Accounts, Eastern Bengal Railway, with effect from the 3rd April 1918.

3. Mr. M. K. Mitra, Deputy Accountant General, Bengal, has been granted privilege leave for 10 days, with effect from the 3rd April 1918.

Mr. A. Rajagopala Ayyar has been posted as Deputy Accountant General, Bengal, with effect from the 3rd April 1918.

No. 436-F. E.—Lieutenant-Colonel F. T. C. Hughes, I.A., has been posted as Deputy Assay Master, Bombay, with effect from the 3rd April 1918.

No. 437-F. E.—Mr. F. L. Silva, Officiating Assistant Accounts Officer, Class II, office of the Accountant General, Bombay, has been confirmed in that Class, with effect from the 1st April 1918.

Mr. R. V. Rege, a senior Accountant in the office of the Accountant General, Bombay, has been appointed to officiate as Assistant Accounts Officer, Class II, in that office, with effect from the 2nd April 1918, and until further orders.

No. 438-F. E.—Mr. F. A. C. Rebello, Deputy Accountant General, Bombay, has been granted privilege leave for six weeks, with effect from the 2nd April 1918.

Mr. M. S. Mozu ndar, a senior Accountant in the office of the Accountant General, Bombay, has been appointed to officiate as Assistant Accounts Officer, Class II, in that office, with effect from the 2nd April 1918, and until further orders.

H. F. HOWARD,

Secretary to the Government of India.

PUBLIC WORKS DEPARTMENT.

NOTIFICATIONS.

Simla, the 15th April, 1918.

No. 11.—Mr. D. G. Harris, Under Secretary in the Public Works Department of the Government of India Secretariat, is placed on Special Duty in the Secretariat for a period of two months, with effect from the forenoon of the 10th April 1918.

No. 12.—Mr. N. G. Dunbar, Under Secretary to the Government of Bihar and Orissa, Public Works Department, Roads and Buildings Branch, is appointed to officiate as Under Secretary in the Public Works Department of the Government of India Secretariat, with effect from the forenoon of the 10th April 1918.

No. 13.—The following gentlemen are appointed to the Provincial Engineer Service as Assistant Engineers and are posted to the provinces noted against their names :—

Mr. C. C. M. Auderton—Punjab, Buildings and Roads Branch.

Mr. Dinanath Harcharandas Khanna—Punjab, Irrigation Branch.

The 18th April, 1918.

No. 14.—Mr. H. E. W. Martindell, Chief Engineer, 2nd class, temporary, reverts to Superintending Engineer, 2nd class, with effect from the 15th January 1918, and Mr. B. M. Samuelson, Chief Engineer, 2nd class, officiating, is appointed as Chief Engineer, 2nd class, temporary, with effect from that date.

F. C. ROSE,

Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATIONS.

AGRICULTURE.

Simla, the 17th April, 1918.

No. 270-177.—Mr. H. G. Carter, M.B., C.H.B., Economic Botanist to the Botanical Survey of India, is granted two months' privilege leave, with effect from the 15th April 1918, or the subsequent date on which he may avail himself of it.

FORESTS.

The 19th April, 1918.

No. 230-107-4.—Mr. Puran Singh, Chemical Adviser at the Forest Research Institute and College, Dehra Dun, is granted privilege leave for three months, combined with furlough for one year, with effect from the afternoon of the 3rd April 1918.

From the same date Mr. C. E. C. Cox, Assistant to the Forest Economist at the Forest Research Institute and College, Dehra Dun, is appointed to hold charge of the office of the Chemical Adviser, in addition to his own duties, until further orders.

R. A. MANT,

Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

CUSTOMS—WAR.

Simla, the 20th April, 1918.

No. 1923.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (X of 1916), the Governor General in Council is pleased to direct that

the following alterations shall be made in the Schedule appended to this Department Notification No. 5385-C.W., dated the 12th May 1917, as subsequently amended, viz :—

Delete the existing entries :—

" (C) Coconut oil."

" (C) 'Coconut', under the heading 'Oils'."

Add as new entries :—

" (B) Coconut oil."

" (B) 'Coconut', under the heading 'Oils'."

GEOLOGY AND MINES ESTABLISHMENTS.

The 20th April, 1918.

No. 1748.—The services of Dr. W. A. Christie, Chemist, Geological Survey of India, are placed temporarily at the disposal of the Government of India in the Finance Department, with effect from the 12th April 1918.

IMPORT AND EXPORT REGULATIONS.

The 20th April, 1918.

No. 1655.—The following extract from the Supplement to the Board of Trade Journal and Commercial Gazette, dated the 24th January 1918, is published for general information :—

PROHIBITIONS ON IMPORTS.

In the following pages is contained a complete List of Articles the importation of which into the United Kingdom has been prohibited, except under licence, by Royal Proclamations of February 15th, 1916, and subsequent dates, and in respect of which applications for licences should be addressed to the Controller, Department of Import Restrictions, 22, Carlisle Place, London, S. W. 1.

Applications in respect of the following articles, the importation of which is also prohibited, should be made to the authority shown against each :—

OTHER PROHIBITIONS ON IMPORTS. Cocaine and Opium

... The Under-Secretary of State, Home Office, Whitehall, London, S.W. 1.

All bonds, debentures, stock or share certificates, scrip and other documents of title relating to any stocks, shares or other securities; with the exception of matured bonds redeemable in the United Kingdom and coupons falling due for payment in the United Kingdom.

The Secretary, The Treasury, S.W. 1.

Paper, materials for the manufacture of, including wood pulp, esparto grass and linen and cotton rags.

Paper and cardboard (including strawboard, pasteboard, millboard and wood pulp board), and manufactures of paper and cardboard (except engravings, etchings, photographs, pictures, picture postcards, silk embroidered postcards—licences for which must be obtained from the Controller, Board of Trade, Department of Import Restrictions, 22, Carlisle Place, London, S.W. 1), books, printed and other printed matter including printed posters, and daily, weekly and other periodical publications, imported otherwise than in single copies through the post.

Royal Commission on Paper, Central House, Kingsway, London, W.C. 2.

Diamonds unset ...

... The Controller, Foreign Trade Department, Lancaster House, St. James, London, S.W. 1.

Sugar ...

... The Royal Commission on The Sugar Supply, 14, Great Smith Street, London, S.W. 1.

FRENCH IMPORTS.

All prohibited goods of French origin, with the exceptions shown below :—

The Controller, Board of Trade, Department of Import Restrictions, 10, Place Edouard VII., Paris.

The exceptions are :—

Paper and paper-making materials and articles manufactured therefrom, except engravings, etchings, photographs, pictures, picture postcards, silk embroidered postcards. Licences for the former goods must be obtained from the Royal Commission on Paper, Central House, Kingsway, London, W.C. 2.

Agricultural machinery, cotton hosiery; feathers, ornamental, of reserved descriptions (herons, egrets, birds of Paradise, lyre birds, albatrosses, condors, argus pheasants); gold, and articles in which the value of the gold exceeds 4 per cent.; hops; motor cars, motor bicycles and their parts; spirits; stones, slates and marble; wood and timber; wood-working machinery.

Licences for these goods must be obtained from the Controller, Board of Trade, Department of Import Restrictions, 22, Carlisle Place, London, S.W. 1.

RESTRICTIONS ON THE IMPORTATION OF CERTAIN GOODS.

The following is a complete List of articles the importation of which into the United Kingdom has been prohibited, except under licence, by Royal Proclamations of 15th February, 1916, and subsequent dates, and in respect of which applications for licences should be addressed to The Controller, Department of Import Restrictions, 22, Carlisle Place, Westminster, London, S.W. 1.

PROHIBITED ARTICLE.	Number of Proclamation.	Date of first announcement of prohibitions	PROHIBITED ARTICLE.	Number of Proclamation.	Date of first announcement of prohibition.
Abrasive wheels ...	20	16th Nov., 1917.	Electrical motors up to one-half horse power ...	18	22nd Aug., 1917.
Armed, mineral and table waters ...	14	23rd Feb., 1917.	Electrical motors over one-half horse power ...	20	16th Nov., 1917.
Aluminium, manufactures of ...	6	1st June, 1916.	Electric dry cells and carbons therefor ...	17	28th June, 1917.
Aluminium powder ...	10	3rd Oct., 1916.	Electric hand-lamps and torches ...	20	16th Nov., 1917.
Animals, wild ...	16	10th May, 1917.	Electric meters ...	20	
Antimony ore; antimony, crude and regulus; and antimony sulphide ...	22	16th Jan., 1918.	Embroidery and needlework ...	14	23rd Feb., 1917.
Antimony ware ...	14	23rd Feb., 1917.			
Apparel, not waterproofed ...	14	" "	Fancy goods, known as Paris goods ...	14	23rd Feb., 1917.
Art, works of ...	14	" "	Fatty acids ...	4	26th Mar., 1916.
Automatic machines for the retail sale of any article.	13	22nd Dec., 1916.	Feathers, ornamental and down ...	14	23rd Feb., 1917.
Bacon ...	19	23rd Aug., 1917.	Fire extinguishers ...	14	" "
Baskets and basketware other than bamboo ...	4	25th Mar., 1916.	Flowers, artificial ...	14	" "
Baskets and basketware of bamboo ...	14	23rd Feb., 1917.	Flowers, fresh ...	14	" "
Paths of metal ...	6	1st June, 1916.	Fruit (canned, bottled, dried and preserved, except current) ...	2 & 15	4th Mar., 1916 and 30th Mar., 1917.
Boer ...	6	" "			
Bird or reaper twine ...	20	16th Nov., 1917.	Fruit, raw of all descriptions (except lemons and bitter oranges) and almonds and nuts used as fruit ...	14	23rd Feb., 1917.
Birds, live, other than poultry and game ...	10	3rd Oct., 1916.	Furniture, manufactured joinery and other wood manufactures ...	4	25th Mar., 1916.
Bladders, casings and sausage skins ...	5	4th May, 1916.			
Bone, horn, ivory and celluloid, manufactures of ...	10	3rd Oct., 1916.	Glass, window and sheet, plate and tableware ...	9	19th Aug., 1916.
Boots and shoes of leather, and materials used for the manufacture thereof ...	14	23rd Feb., 1917.	Glass, other manufactures ...	14	23rd Feb., 1917.
Brandy ...	14	" "	Gloves ...	14	" "
Brass rod and brass wire ...	20	16th Nov., 1917.	Gold, manufactured or manufactured including gold coin and articles consisting partly of or containing gold (except gold consigned for delivery at, and sale to the Bank of England) ...	12	5th Dec., 1916.
Brooms and brushes ...	6	4th May, 1916.	Gun Copal ...	16	10th May, 1917.
Bulbs, flower roots, plants, trees and shrubs ...	6	" "	Gum Kauri ...	16	" "
Butter ...	19	29th Aug., 1917.	Guns, carbines and rifles of all kinds ...	8 & 13	29th July, 1916 and 22nd Dec., 1916.
Carbons for arc lamps ...	17	28th June, 1917.			
Carbons for searchlights ...	17	" "	Hams ...	19	29th Aug., 1917.
Carpets and rugs of all descriptions not otherwise prohibited ...	22	16th Jan., 1918.	Hardware and holloware ...	4	25th Mar., 1916.
Carpet sweepers ...	6	1st June, 1916.	Hats and bonnets ...	14	23rd Feb., 1917.
Cartridges of all kinds and parts thereof ...	17	28th June, 1917.	Hides, wet and dry ...	14	" "
Cash registers ...	6	1st June, 1916.	Hops ...	6	1st June, 1916.
Cement ...	4	26th Mar., 1916.	Horns and hoofs ...	5	4th May, 1916.
Chinaware, earthenware and pottery ...	4	" "			
Clocks and parts thereof ...	14	23rd Feb., 1917.	Ice ...	5	4th May, 1916.
Cloisonné wares ...	14	" "	Incandescent gas mantles ...	14	23rd Feb., 1917.
Cocos, preparations of ...	14	" "	Ivory, vegetable ...	3	4th May, 1916.
Cocos, raw ...	14	" "			
Coffee ...	14	" "	Jewellery of all descriptions	12	5th Dec., 1916.
Cotton hosiery, cotton lace and articles thereof ...	14	" "	Jute, raw ...	14	23rd Feb., 1917.
Cotton yarn, cotton piece goods and cotton manufactures of all kinds except hosiery and lace ...	4	25th Mar., 1916.	Lacquered wares ...	9	18th Aug., 1916.
Curios ...	14	23rd Feb., 1917.	Lard (other than neutral lard) ...	19	29th Aug., 1917.
Cutlery ...	4	25th Mar., 1916.	Lawn-mowers ...	6	1st June, 1916.
Cycles other than motor cycles ...	20	16th Nov., 1917.	Leather dressed and undressed ...	14	23rd Feb., 1917.
Diatomite or infusorial earth ...	14	23rd Feb., 1917.			

Leather, manufactures of, other than belting, boots and shoes and gloves ...	6	1st June, 1916.	Photographic apparatus ...	14	23rd Feb., 1917.
Linen yarns and manufactures of ...	14	23rd Feb., 1917.	Pictures, prints, engravings, photographs and maps ...	14	" "
Lobsters, canned ...	14	" "	Plated and gilt wares ...	14	" "
Machinery, agricultural and dairy ...	14 & 15	23rd Feb., 1917 and 30th Mar., 1917.	Quails, live ...	14	" "
Machinery, driven by power and suitable for use in cutting, working or operating on wood, including:—sawing machines of all descriptions, general joiners; mortise, tenon and boring machines; lathes and rounding machines, box and cask making machines and all machine accessory thereto; scraping and sandpapering machines; wheelwright machinery; firewood making and bundling machinery, wood, wool fibre and pulp machinery, saw sharpening and setting machines, saw stretchers and brazing apparatus, all machines for grinding, planing or moulding irons ...	18	22nd Aug., 1917.	Revolvers and pistols ...	13	22nd Dec., 1916.
Magnetos ...	20	16th Nov., 1917.	Rubber, manufactures of ...	16	10th May, 1917.
Matches ...	6	1st June, 1916.	Rum ...	14	23rd Feb., 1917.
Mats and matting ...	14	23rd Feb., 1917.	Salmon, canned ...	14	23rd Feb., 1917.
Measuring tapes and rules of all descriptions including verniers ...	20	16th Nov., 1917.	Salt ...	5	4th May, 1916.
Micrometers ...	20	" "	Sewing machines ...	6	1st June, 1916.
Mops ...	14	23rd Feb., 1917.	Silk and artificial silk, manufactures of, not including yarns ...	14	23rd Feb., 1917.
Moss litter ...	5	4th May, 1916.	Silver, manufactures of, other than silver watches and silver watch-cases ...	12	5th Dec., 1916.
Motor cars, chassis, motor cycles and parts and accessories of motor cars and motor cycles (other than tyres) ...	3 & 7	21st Mar., 1916 and 27th June 1916.	Skins and furs, manufactures of ...	11	14th Feb., 1917.
Musical instruments (including gramophones and pianolas and other similar instruments) and accessories and component parts and records therefor ...	3	21st Mar., 1916.	Soap ...	4	25th Mar., 1916.
Oilecloth ...	4	25th Mar., 1916.	Soya beans ...	14	23rd Feb., 1917.
Painters' colours and pigments ...	14	23rd Feb., 1917.	Spirits and strong waters except brandy and rum ...	3	21st Mar., 1916.
Pens, penholders, pencils and all other stationery of which the importation is not already prohibited ...	20	16th Nov., 1917.	St. telescopes ...	14	23rd Feb., 1917.
Perfumery and toilet preparations ...	6 & 14	1st June, 1916 and 23rd Feb., 1917.	Stones and slates ...	1	15th Feb., 1916.
			Staves and ranges ...	6	1st June, 1916.
			Straw envelopes for bottles ...	11	23rd Feb., 1917.
			Straw plaiting ...	14	" "
			Sugar, articles and preparations containing, used for food (except condensed milk) ...	14	" "
			Tanning extracts, the following, viz.:—		
			Chestnut ...	9	18th Aug., 1916.
			Hemlock, mangrove, oak and quebracho ...	14	23rd Feb., 1917.
			Tra ...	14	" "
			Tobacco, unmanufactured and manufactured (including cigars and cigarettes) ...	1	15th Feb., 1917.
			Tomatoes ...	14	23rd Feb., 1917.
			Toys, games and playing cards ...	4	25th Mar., 1916.
			Typewriters ...	14	23rd Feb., 1917.
			Vacuum cleaners ...	7	27th June, 1916.
			Vegetables, canned, bottled, dried and preserved and pickles ...	5	4th May 1916.
			Vegetables in brine ...	20	16th Nov., 1917.
			Verniers ...	20	" "
			Wine ...	14	23rd Feb., 1917.
			Woods, the following, viz.:—		
			Hardwoods, furniture woods and veneers ...	1	15th Feb., 19
			W. o. l. manufactures (except lacquered wares) ...	4	25th Mar., 1916.
			All other woods ...	14	23rd Feb., 1917.
			Woolen and worsted manufactures, of all kinds except yarns ...	4	25th Mar., 1916.
			Wringers and mangles ...	6	1st June, 1916.
			Yeast ...	7	27th June, 1916.

INTERPRETATIONS.

Revised List to 31st December, 1917.

P.—Prohibited.

N.P.—Not Prohibited.

G.L.—Goods allowed import by General Licence.

* A certain quantity of these goods is admitted under licences issued on application which must be made prior to shipment, by regular importers.

† The General Licences permitting the importation of these goods are now revoked. Goods in transit direct to the importer before the 31st January, 1918, will be admitted under the General Licences now withdrawn.

THE SUBJOINED LISTS OF DECISIONS CANCELLING ALL PREVIOUS RULINGS.

Description of Article.	Decision.
Abaca Fibre ...	N.P.
Abrasive cloths :	
Alumite—Garnet ...	G.L.
Carborundum—Emerite ...	G.L.
Crystolon—Grey chalk flint cloth ...	G.L.
Absorbent duster, cotton ...	P.
Acetate of soda ...	N.P.
Acetic acid—all kinds ...	G.L.
Acetic anhydride ...	N.P.
Acetone, chlorosulphonic ...	N.P.
Adaptors for lamp holders ...	P.
Addressograph machines (complete) ...	N.P.
Addressograph machines—parts of, such as metal drawers, wooden stands with metal attachments, and iron stands ...	P.
Adjustable resistances ...	N.P.
Advertising signs—complete with letters, figures, and frames ...	P.
Advocat ...	P.
* Aerated and mineral waters ...	P.
"Agatex," used for re-hardening floors ...	N.P.
Agricultural implements and parts thereof ...	P.
Agricultural machinery, including any machine, implement, vehicle, or other article, or any part thereof, designed or adapted or used only for agricultural or dairy purposes ...	P.
Air compressors, electric ...	N.P.
Air compressors, rotary blowers ...	N.P.
Air cushions, Japanese, made partly of paper ...	N.P.
Air filters (used by dentists) ...	N.P.
Air fittings (used by dentists) ...	P.
Air hoists ...	N.P.
Air pumps, electric ...	N.P.
Alabaster ...	P.
Alabaster lamp shades ...	N.P.
"Alaska" handles for boiler doors ...	P.
Alimentary pastes :	
Macaroni ...	N.P.
Vermicelli ...	N.P.
Soup pastes ...	N.P.
* Almonds and nuts used for food ...	P.
Almonds, sugared ...	P.
Aloes ...	N.P.
Description of Articles.	Decision.
Alumite bones ...	G.L.
Alumen of chrome ...	N.P.
Aluminium foil ...	P.
Aluminium lark (aluminium powder) ...	P.
Aluminium leaves ...	P.
Aluminium schlag metal leaves ...	P.
Aluminium sheets ...	P.
Aluminium skimmings ...	N.P.
Aluminium tanks, cylinders, pipes, and parts of machines made of aluminium ...	P.
Aluminium flake ...	N.P.
Alumishine (polishing soap) ...	P.
Alunite ...	N.P.
Ammonia ...	N.P.
Ammonium ichthosulphonate "Saurolo" (medicinal preparation) ...	N.P.
Amyl acetate ...	N.P.
Amyl salicylate ...	N.P.
"Anaconda" belting (cotton manufatures) ...	P.
Angelica root ...	N.P.
Angostura bitters ...	P.
Aniline dyes, including aniline pastes and pigments ...	N.P.
Antifouling composition ...	P.
Antimony, fluoride of ...	N.P.
Antimony tartrate ...	N.P.
Antimony, trisulphide of, golden (paints and pigment) ...	P.
* Antimony ware ...	P.
Anvils ...	P.
* Apparel ...	P.
Apple grating machinery ...	N.P.
Apple or cider press machines ...	N.P.
Apple paring and coring machines (hand and power driven) ...	P.
Apple peelers (household appliances) ...	P.
Apple waste ...	N.P.
Appiqué machine ...	N.P.
Arctic socks, made mainly of cotton ...	P.
Ardolite ...	N.P.
Arkansas powder (for polishing) ...	N.P.
Armature magnets, for use in electric motors or dynamos ...	P.
Armatures, for electric motors ...	P.
Arm bands (made of elastic covered with cotton) ...	P.
Arsenate of lead ...	N.P.
Arsenic ...	N.P.
Artificial teeth containing gold ...	G.L.
Artists' colours in oils ...	P.
Artists' water colours ...	P.
Asbestos and cement sheets ...	N.P.
Asbestos, crude ...	N.P.
Asbestos rods ...	N.P.
Asbestos tape for Electric motors and dynamos ...	N.P.
Asbestos thread ...	N.P.
Asbestos washers (other than for motor cars) ...	N.P.
Ash trays (metal) ...	P.
Asphaltum ...	P.
Aspirators (surgical instruments) ...	N.P.
Astrakan ...	P.
Atomisers ...	P.
Auto-call, telephone signal apparatus ...	N.P.
Auto-Kot, variant of hand ambulances ...	P.
Autopeds (motors) ...	P.

†Awl blades	P.	Basket making materials ...	N.P.
Awls, stitching	P.	Basketware, bamboo, lined with silk or satin	P.
Axes, safety, pocket	P.	Bassine	N.P.
Baby carriages, folding, or go-carts ...	N.P.	Bath chairs, motor	P.
Baby powder (toilet preparations) ...	P.	Bathroom accessories, i.e., metal soap and sponge holders, metal racks, metal baskets, metal towel racks, metal tumbler holders, etc. ...	P.
Bacon cutting machines	N.P.	Bath showers, brass or copper ...	P.
§Bags, beaded, cotton	P.	Battery cell (complete) or electric battery	N.P.
§Bags, Dorothy, made of matting ...	P.	Battery pressing machines (hand driven)	P.
§Bags, hand mesh, vanity (metal) ...	P.	Bauxite	N.P.
§Bags, imitation leather	P.	Bayonets	P.
§Bags, mat, of rice straw	P.	Beds made of metal, stone, glass, bone or wood (Ojime)	P.
§Bags, mesh, plated	P.	Beads, mosaic, made of sand	N.P.
§Bags, mesh, silver (as silverware) ...	P.	Bead fringes, glass	P.
§Bags, rush	P.	Beading machines (hand) (tinsmith's machine)	P.
Bag ties (wire ties)	P.	Beads, shell (imitation jewellery) ...	P.
Bait, fishing, metal spinning	N.P.	Beads, imitation pearl	P.
"Bakelite" heads (polished) for umbrella handles	N.P.	Beads, wax, Japanese, as imitation pearls (imitation jewellery) ...	P.
Balances, scale	P.	Beans, African, for ornamental purposes	N.P.
Balances and weights, for scientific purposes	N.P.	Beans and pork, tinned	G.L.
Balata belting (cotton manufactures) ...	P.	Beans, baked, tinned	G.L.
Balata, raw	N.P.	Beans, baked, with pork and tomato sauce	G.L.
†Bale ties, wire, for hay or paper ...	P.	Beans, dried	N.P.
Baling or strapping machines (hand power)	P.	Beans, haricot	N.P.
†Ball bearing bolts	P.	Beans, lima, dry	N.P.
†Ball bearings	P.	Beans, lima, in brine	P.
Ball machine, mill for powder grinding	N.P.	Beans, Locust	N.P.
†Ball retainers	P.	Bean flakes, Japauesc	N.P.
Balls, Glass	P.	Bean husks, for cattle fodder ...	N.P.
Balls, golf (games)	P.	Beans, Tonquin	N.P.
Balls, polo, made of bamboo root ...	P.	Bean meal	N.P.
Balls, tennis	P.	Bean meal (Soya)	P.
Balsam, Canada	N.P.	†Bearings, ball	P.
Balsam, Copaiba	N.P.	"Beaver" board (building) ...	N.P.
Baluch rugs	P.	Beef spleen	N.P.
Bamboo poles	N.P.	Beef stew, preserved, with vegetables	P.
Bamboos, split	N.P.	Bee smokers, metal	P.
Bamboo suit cases	P.	Belgian mattress ticks (cotton or flax and cotton mixed) ...	P.
*Bananas	P.	Bellows and sprayers for powder (hand)	P.
Banana flour	N.P.	Bells and buzzers of all sorts ...	P.
Banding, rawhide	N.P.	Belt couplings, steel	P.
Band saw setting machine (hand driven)	P.	†Belt hooks, steel (for binding machinery belting)	P.
Band saws, steel	P.	†Belt hooks (for use on belts of sewing machines)	P.
Band steel	P.	Belting, "Anaconda" (cotton manufactures)	P.
Bands—chrome leather picking ...	G.L.	Belting, Balata (cotton manufactures)	P.
Bands, rawhide twist	N.P.	Belting, bitumen, i.e., machine driving belting made of bitumen and cotton	P.
Banners and pennants	P.	Belting, leather	N.P.
Banquet candle castings and fittings	P.	Belting, rawhide	N.P.
†Barbed wire	P.	Belting, rubberite	P.
Barber's pole, Barker's revolving ...	P.	Belting shoulders	N.P.
Bar folder (tinsmith's machine) ...	P.	Belt laces, leather (for joining leather driving belts, etc.)	G.L.
Barium hydrate	N.P.	Belt lacing machines (hand or power driven)	N.P.
Barium, sulphate of	P.		
Bark, birch... ..	N.P.		
Bark, crushed, used for cleansing ...	N.P.		
Bark, ground, press packed	N.P.		
Barytes	P.		
Barytes, sulphate of, powdered ...	P.		
Basalt lava stones	P.		
†Baskets and basketware	P.		

§ A bag is defined as a receptacle, usually self-closing, of a pliable or semi-rigid character, made of any material.

†A basket is defined as a receptacle, either open or closed by a lid, of absolutely rigid character, made of bamboo, cane, chip, grass, reed, rush, osiers, or willow.

Bending machine for chain ...	P.	Bone glue ...	N.P.
Bending machines for wood hoops (hand driven) ...	P.	Bone pitch ...	P.
Benzonaphthol ...	N.P.	Book-binding machines ...	N.
Benzyl Acetate ...	N.P.	Book writing machines ...	P.
Benzyl Benzoate ...	N.P.	Boot and shoe dressings and polishes containing no spirit ...	N.P.
Bergamot artificial ...	N.P.	Boot button fasteners ...	P.
Bergamot oil ...	N.P.	* Boot laces ...	P.
Beryllium nitrate ...	N.P.	Boot protectors (made of wood and metal, ...)	P.
Beta naphthol ...	N.P.	Boots and shoes, insoles for (manufactured of leather and wool or felt)	P.
Bicycles accessories ...	P.	Boot welt and turn machine, sewing...	N.P.
Bicycle forgings ...	P.	Bornyl acetate ...	N.P.
Billets, steel ...	N.P.	Boro carbene ...	N.P.
Billiard chalks ...	G.L.	Boron-copper alloys ...	N.P.
Binding, cotton bias (used on canvas and rubber shoes) ...	P.	Bottle brushing and washing machines	N.P.
Binoculars ...	N.P.	Bottle closing device (brass nickel-plated)	P.
Bins and balers, steel, for waste paper	1	Bottle corking machines (hand)	P.
Birch bark ...	N.P.	Bottle corking or crowning machines (power driven) ...	N.P.
Birds, stuffed, as toys ...	P.	Bottle corking and crowning machines (hand or treadle driven) ...	P.
Bits, auger ...	P.	Bottle making machines ...	N.P.
Bits, expansion ...	P.	Bottle wiring machines ...	P.
Bit snap ...	P.	Box catch fastening and punching machines (hand power) ...	P.
Bits, wood boring ...	P.	Boxes, ebonite, containing less than 50 per cent. of rubber, for accumulators, other than for use on motor cars ...	N.P.
Bitumen belting, i.e., machine driving belting made of bitumen and cotton	P.	Boxes, glass, pepper ...	P.
Bitumen for making black varnish ...	P.	Boxes, jewellery ...	P.
Blackings (not containing spirit) ...	N.P.	Boxes, metal of all kinds ...	P.
Black plate ...	N.P.	Boxes, paint, metal, containing cheap water colours (toys) ...	P.
Black split soap—hard Tanner's dubbin (containing mineral wax and saponified fat) ...	P.	Boxes, puff, fancy, metal ...	P.
† Blades, awl ...	P.	Bracket, electric combination steriliser and heater (used by Dentists). (Electrical accessories and appliances) ...	N.P.
Blades, circular, for paper slitting machines ...	P.	Bracket lamp or bulb holders, nickel-plated. (Electrical accessories and appliances) ...	P.
Blades for boring belting ...	P.	Brackets, implement ...	P.
† Blades, hack saw ...	P.	Braid, brush (cotton and mohair) ...	P.
Blankets of shoddy ...	P.	Brands:	
Blankets, printing machine (manufactured of cotton felt with a waterproof covering) ...	P.	1. Hemp with cotton leaders ...	N.P.
Blanks, steel, for safety razor blades	P.	2. Imitation silk, i.e., a mixture of coloured vegetable grass with cotton leaders ...	P.
Blinds, bamboo ...	P.	3. Hemp and silk wool, made from wood pulp, with cotton leaders...	P.
Block fasteners, spring, for shoe lasts	P.	4. Artificial silk made from wood pulp with cotton leaders ...	P.
Blocking foil, bronze ...	N.P.	5. Ramie ...	N.P.
Blocking foil, white ...	N.P.	* Braids and plaits, chip, straw or wood	P.
Blotting stones ...	P.	Braids or trimmings, metal thread ...	P.
Blowers and forges, portable ...	P.	Braid, wire ...	P.
Blowers, high pressure ...	N.P.	* Brandy ...	P.
Blowers (power driven) ...	N.P.	Brandy, compounds of ...	P.
Blow lamps and parts thereof ...	P.	Brandy, imitation ...	P.
"Bludtan" powder extract (chestnut extract) ...	P.	Brassières, i.e., corset covers ...	P.
Blue print paper sensitizing machine	N.P.	Brass component parts, for electric lighting ...	P.
Blue powder ...	P.	Brass or metal leaf (imitation gold leaf)	P.
Boards, emery (for toilet and surgical purposes) ...	N.P.	Brass or phosphor bronze cloth ...	P.
Boards, wall and tiles, made of wood fibre ...	P.	Brass sheet...	N.P.
Boats, motor ...	P.	† Brass strip ...	P.
Hobbins, papier mâché ...	N.P.	† Brass tape ...	P.
Body water colours in glass bottles ...	P.	Brazilian maté ...	N.P.
Bog ore ...	N.P.		
Boiler feed pumps ...	N.P.		
Bolt croppers ...	P.		
† Bolts and nuts of all kinds ...	P.		
Bolts, door ...	P.		
Bone ash ...	N.P.		
Bone black, powder or dust ...	P.		
Bone black ...	N.P.		

Brazing lamps ...	P.	Button covering machines. (Hand driven) ...	P.
Brazing wire ...	N.P.	Button-hole machines ...	N.P.
Bread crumber machines (hand and power driven) ...	P.	Button moulds, metal, fillings and backs ...	P.
Bread cutting machines ...	N.P.	Button sewing-on machines ...	P.
Bread making machines (hand driven) ...	P.	Buttons of all descriptions ...	P.
Breast pumps (rubber and glass) ...	P.	Butts, steel ...	P.
† Bricklayers' and plasterers' trowels, as masons' tools ...	P.	By-passes, brass ...	P.
Brilliant ...	P.		
Brocade purses, cotton ...	P.	Cabbage, savoy powder ...	P.
Bromide, liquid ...	N.P.	Cabinets, seed, steel lined ...	P.
Bromo acid ...	N.P.	Cable cash carriers, parts of ...	P.
Bronze blue ...	P.	Cables insulated ...	P.
Bronze flower pots—art metal ...	P.	Cadmium metal ...	N.P.
Bronze leaf ...	P.	Cadmium yellow, or orange ...	P.
Bronze powder ...	P.	Calabash bowls for the manufacture of tobacco pipes ...	N.P.
Brooch joints, pins and catches (base metal) ...	N.P.	Calceide ...	N.P.
Broom corn (Saggina) ...	N.P.	Calcium Glycerophosphate ...	N.P.
Brooms and brushes, corn, i.e., sweeping brooms made from broom corn ...	P.	Calculagraph for Telephone switch-board ...	N.P.
Broom handles ...	P.	Calculating machine, patent wage ...	N.P.
Brunswick black ...	P.	Calendar frames (metal) ...	P.
*Brushes ...	P.	† Callipers ...	P.
Brush braid (cotton and mohair) ...	P.	Camel hair cloth (as woollen goods) ...	P.
Brushes, laminated (Electrical accessories and appliances) ...	P.	Camel hair nails ...	N.P.
Brush filling machines (power driven) ...	N.P.	Camel hair waste ...	N.P.
Brush holders, carbon (not for motor cars) (Electrical accessories and appliances) ...	P.	Cameos ...	P.
Brush holder springs (electrical accessories and appliances) ...	P.	Camera, finger print ...	P.
Brush nailing machines (power driven) ...	N.P.	Camera tripods, metal ...	P.
Buckets, fibre ...	P.	Camphor, Formosa ...	N.P.
Buckles and tie fasteners ...	P.	Can-cleaning machines ...	P.
Buckles, brass ...	P.	Candlesticks, glass ...	P.
Buckles for braces ...	P.	Cane pins ...	N.P.
Buckles, metal, for ladies' belts ...	P.	Cane, split ...	N.P.
Buckles, papier mâché (with metal bar and prong) ...	P.	Canisters, tin ...	P.
Buffalo picker waste ...	N.P.	Can keys and can openers ...	P.
Building board, "Beaver" ...	N.P.	Canvas background, i.e., unbleached linen used for photographic purposes ...	P.
Building board, "Fiberlite" (flooring root) ...	N.P.	Canvas, hemp, double japanned ...	N.P.
Bulbs of all kinds for electric lamps (glass manufactures) ...	P.	Canvas lined rattan ...	P.
Bulbs of all kinds, and lenses, for electric pocket lamps, hand lamps and torches. (Glass manufactures) ...	P.	Canvas, linen ...	P.
Bullet Moulds ...	G.L.	Canvas, solution coated (used in the manufacture of boots and shoes) ...	P.
Bull rings, copper ...	P.	Capers, dry in keg ...	N.P.
Bunion springs ...	P.	Capers in brine ...	P.
Burners, gas or oil ...	P.	Caps, bottle, of gelatine ...	N.P.
Burners, statite ...	N.P.	Caps, brass ...	P.
Burners for electric gas lighters ...	P.	Caps made of tinsel with wads and discs, for bottles ...	P.
Burning outfit "Hauck" (Blow lamp) ...	P.	Caps, metal, for electric lamps ...	P.
Burnishers, chain ...	P.	Caps, metal, for milk bottles or toilet powder tins ...	P.
Burnt ore (Tinto Pyrites) ...	N.P.	Capsules, lead foil ...	P.
Burnt Sienna ...	P.	Capauling machines (power driven) ...	N.P.
Burring machines (Tin Smith's machines) ...	P.	Caramel ...	P.
Bushings, bronze ...	P.	Carbolene (crystalline chemical compound) ...	N.P.
Buck pieces, horn ...	P.	Carbon black ...	P.
Butler ...	G.L.	Carbon coating machines (power driven) ...	N.P.
Butler churns ...	P.	Carbon filament ...	N.P.
Butler colouring liquid ...	N.P.	Carbons for lighting arrestors ...	N.P.
*Buttons, bone or shell ...	P.	Carbon tetrachloride ...	N.P.
*Buttons, coroso ...	P.	Carborundum mixing machines ...	N.P.
		Card fasteners with brass sockets attached, for screwing blocks to wood lasts ...	P.
		Card felts ...	P.

Cardamoms	N.P.	Chain making machine (power driven) ...	N.P.
Carmine	P.	Chains, elevator	P.
Carnauba residue	N.P.	Chains, sherardized steel, for hanging	
Carnauba wax	N.P.	snakes	P.
Carpet beaters, bamboo	N.P.	Chair parts, lacquered	P.
Carraway seeds	N.P.	Chairs, cane, as basketware	P.
Carraway seeds, sugared	P.	Chairs, dental	N.P.
Carriage and motor car washers	P.	Chalk	N.P.
Carriage heaters	P.	Chalk, French	N.P.
Carriages (Baby) folding, or Go-carts	N.P.	Chalk mixture for dental cream	N.P.
Carriage tying machines	P.	Chalks, billiard	G.L.
Carrot powder	P.	Chalks, tailors' blue	N.P.
Carvings, ivory (old and modern)	P.	Chaplet plugs, taper	P.
"Carys" fasteners, seals and claps	P.	Chaplets, copper (used in manufac-	
Cascara Sagrada	N.P.	turing radiator boiler sections)	P.
Cascarilla	N.P.	Chaplets, perforated tin	P.
Casein	N.P.	Charcoal, animal	N.P.
Cases, mathematical instrument, made		Charcoal (animal) powder or dust	P.
of wood and lined with velvet	P.	Charcoal, wood, decolourising ("Norit")	N.P.
Cases, musical instrument, made of		Chargeometers	P.
fibre	N.P.	Chargers, magnet	N.P.
Cases, musical instrument, made		Charms, animal, composition (with	
partly of leather	P.	collar of base metal)	P.
Casing, lodar—substitute for sausage		†Chasers, taps, dies and stocks, and	
and preserved meat casing (not		thread milling cutters (screwing	
gut) made of wood pulp or other		tackle)	P.
such material of special prepara-		Chart discs, steel	P.
tion	P.	Cheese colouring liquid	N.P.
Cassia	N.P.	Cheese presses (gang)	P.
Castings, iron fused with carbonun-		Chenille plait, made principally of	
dum	N.P.	artificial silk and ramie	P.
Castings, machine bronze	P.	Cheque cancelling and perforating	
Castings, phosphor bronze	P.	machines	N.P.
Casters, furniture and truck	P.	Cheque protectors	P.
Castor oil	N.P.	Cheque writing machines "Protecto-	
Castoreum (animal gland (for per-		graph"	N.P.
fumery making)	N.P.	Cherry gum	N.P.
Catches, joints and pins for Brooches		Cherry juice containing alcohol	P.
(base metal)	P.	Cherry juice containing no added	
Catches, plated (for drawers)	P.	sugar or alcohol	N.P.
Catches, tin (used in the manufacture		Cherry laurel	P.
of radiator boiler castings)	P.	Chestnut extract powder (chestnut	
Cattle dehorners	P.	extract)	P.
Cattle leaders	P.	Chestnuts, dried, peeled	P.
Caulking cotton	N.P.	Chicle gum	N.P.
Caustic points, on wooden mounts	N.P.	Chicory	N.P.
Caustic potash	N.P.	Chicory compound or substitute (pre-	
Caustic soda	N.P.	paration containing sugar)	P.
Cedras fruit	N.P.	Chicory root	N.P.
Ceiling roses (Earthenware)	P.	Chillies preserved in oil	N.P.
Ceiling shades, enamelled iron	P.	Chimneys, glass	P.
Celery seed	N.P.	China colours	P.
Cellar drawers	P.	China ink	P.
Cellophane	N.P.	China matting	P.
Celluloid in rolls	P.	China soy containing added sugar	P.
Celluloid in sheets, rods, tubes and		China stone	N.
small unfinished blocks	P.	China varnish, not containing spirit	N.P.
Cellulose Acetate	N.P.	Chinese ink	P.
Cellulose Acetate film scrap	P.	Chinese ink, liquid	G.L.
Cement and asbestos sheets	N.P.	Chinese wood oil	N.P.
Cement of all kinds other than for		Chiropodists' appliances :—Cabinet	
leather belting	P.	instrument steriliser; chair, metal	
Cement for leather belting	G.L.	and leather; instrument stands;	
Centrifuge, laboratory machines	N.P.	wash bowl and accessories	P.
Ceramic feet for lamps	P.	Chlorinators (for purifying water)	N.P.
Ceresine wax	N.P.	Chloroform	N.P.
Chafing dishes	P.	Chlorydrophosphate de-cal	N.P.
Chains, base metal, for eyeglasses	P.	Chocolate grinding machines (power	
Chains, brass, gilt	P.	driven)	N.P.
Chains, chronometer fusee	P.	†Choppers and hatchets	P.
Chains, iron, weldless	P.	Choppers, food	P.

Chromate of lead ...	P.	Cloth, woven galvanised iron wire ...	P.
Chrome, green and yellow ...	P.	Coach screws or bolt headed screws ...	P.
Chrome leather picking bands ...	G.L.	Coal tar dyes ...	N.P.
Chromel resistance wire ...	P.	Coaster slides (as games) ...	P.
Chronometer fusee chains ...	P.	Cobalt hydroxide ...	N.P.
Chronometers ...	N.P.	Cobalt oxide ...	P.
Chronoscopes ...	N.P.	Coccoline ...	N.P.
Churns ...	P.	Cochineal ...	N.P.
Cider and perry ...	N.P.	Cocktail mixer, electro-plate ...	P.
Cider and wine mills and press machine (hand power) ...	N.P.	*Cocoa, preparations of ...	P.
Cider vinegar ...	N.P.	Cocoonut, desiccated ...	P.
Cigar cutting machines (hand driven) ...	P.	Cocoonut oil ...	N.P.
Cigarette cases (metal) ...	P.	Cocoa pressing machines ...	N.P.
Cigarette holders, wooden (not cane) ...	P.	Coffee grinding machines (hand driven) ...	P.
Cigarette makers made of cane or bamboo matting ...	P.	Coffee making machines ...	P.
Cinder mill machine, "Sly's" ...	N.P.	Coffee percolators (as hollow-ware) ...	P.
Cinematograph films ...	G.L.	Coffee roasting machines (hand driven) ...	P.
Cinematograph machines ...	N.P.	Coffee roasting machines (power driven) ...	N.P.
Cinnabar, native ...	P.	Coffee substitute (minute brew) ...	N.P.
Cinnamon ...	N.P.	Coil holders, metal ...	P.
Circuit breakers ...	P.	Coils—induction, complete ...	N.P.
Circular blades (for paper splitting machines) ...	P.	Coil lacing wire ...	P.
Circular knives ...	P.	Coir yarn ...	N.P.
Citric acid ...	N.P.	Coke forks, for gas-workers' use ...	P.
Citronella, oil of ...	N.P.	Collupulin ...	N.P.
Citron essence ...	N.P.	Combination tool, "Austral" ...	P.
Citron peel, dried or drained ...	P.	Combs, curry ...	P.
Citrons and lemon in brine ...	P.	Combs, tortoiseshell ...	P.
Citrons, fresh ...	N.P.	Commutator, copper segments ...	P.
Civet (for perfumery) ...	N.P.	Commutators for electric motors ...	P.
Clamps, brass, with steel screw and nut (for connecting rubber and canvas hose to couplings) ...	P.	Compasses, magnetic ...	N.P.
Clamp for use with stitching awl ...	P.	Conche machine (for refining) ...	N.P.
+Clamps, iron or steel (as engineers' tools) ...	P.	Concrete wall making plant ...	N.
Clasps, "Cary's" ...	P.	Condensed Soup ...	N.P.
Clay, China or Kaolin ...	N.P.	Condenser, "Kilowatt" ...	N.P.
Clay crucibles ...	P.	Condensers ...	N.P.
Clay rings for gas mantles ...	P.	Conduit, fibre, for electric cable ...	N.P.
Clippers, hair ...	P.	Confectionery :	
Clippers, horse ...	P.	Almonds, hard, sugared ...	P.
Clipping machines, horse ...	N.P.	Caramels ...	P.
Clips, clothes ...	P.	Gums, ...	P.
Clips, copper test (for use in testing electrical instruments) ...	P.	Gums, containing spirit ...	P.
Clips, fountain pen ...	P.	Jelly beans ...	P.
Clips or clamps for wire rope ...	P.	Liquorice, containing any added sugar ...	P.
Clips, paper ...	P.	Marzipan ...	P.
Clips, spring, for bottle caps ...	P.	Turkish delight ...	P.
Closing machines (Tinsmiths' machines) ...	P.	Congo copal (gum copal) ...	P.
Cloth, brass metal or phosphor bronze ...	P.	Coning and tubing machines (textile) ...	N.P.
Cloth, camel hair (as woollen goods) ...	P.	Containers or founts for oil (used for ordinary oil lighting or heating lamps) ...	P.
Cloth, cotton knitted aercel (sanitary towel) ...	P.	Contractors for electric meters ...	P.
Clothes clips ...	P.	Controller parts, gas, brass ...	P.
Clothes dryers ...	P.	Converter, rotary, electric ...	N.P.
Clothes line reels, metal cases ...	P.	Cooking pots ...	P.
Clothes pins, wooden ...	P.	Coolers, cylindrical, for dairies ...	P.
Cloth, grass ...	P.	Copal, Congo (gum copal) ...	P.
Cloth, horse hair ...	N.P.	Copal, Manila ...	N.P.
Clothing, ready-made suits ...	P.	Copal varnish, not containing spirit ...	N.P.
Cloth, leather (oilcloth) ...	P.	Copper blanks for electric cranes ...	P.
Cloth, leather, patent (as leather) ...	P.	Copper foil ...	P.
Cloth matting, Japanese, made of rice pulp ...	P.	Copper oxide ...	P.
Cloth tape, gummed ...	P.	Copper paint ...	P.
Cloth, waterproof ...	P.	Copper plates or sheets cut to shape and size for engraving ...	P.
		Copper pot scourer ...	P.
		Copper rollers ...	P.
		Copra ...	N.P.
		Copra meal ...	N.P.
		Coquilla nuts ...	N.P.
		Cord, cotton ganging ...	P.

Cord, fibre ...	N.P.	Crayons, wax ...	P.
Cord, gold or tinsel ...	P.	Cream of tartar ...	N.P.
"Cordreau Bickford" fuse ...	N.P.	Cream separators ...	P.
Cord, sea grass ...	N.P.	Crème de Menthe (non-alcoholic)	N.P.
Cork pressers, roller ...	P.	liqueur ...	P.
Cork pullers ...	P.	Crêpe, cotton ...	P.
Cork tipping bobbins ...	N.P.	Crêpe (wool) "Elastic" ...	P.
Corks, manufactured, for bottles ...	N.P.	Crinoline or braid, artificial silk ...	P.
Corks, sprinkler ...	P.	Crochet ...	P.
Corn brooms and brushes, <i>i.e.</i> , sweeping		Crown cork openers ...	P.
brooms made from broom corn ...	P.	Crucibles, clay ...	P.
Corn syrup ...	N.P.	Crystal granulated quartz ...	P.
Corona wool fat ...	N.P.	Cue cutters ...	P.
Corozo meal ...	N.P.	Cups, grease ...	P.
Corset busk cutting and tipping		Cups, metal, collapsible ...	P.
machine (hand driven) ...	P.	Cups, oil ...	P.
Corset covers, Brassières ...	P.	Curling tongs for waving hair ...	P.
Corset eyeletting machines ...	N.P.	Curvimeter, map measure ...	P.
Cornudum ore ...	N.P.	Curry combs ...	P.
Cotter pins ...	P.	Curry powder ...	N.P.
Cotton baling press machines (power		Curtain rings, brass ...	P.
driven) ...	N.P.	Curtain rods, metal or wood ...	P.
Cotton hauling ...	N.P.	Cushions, air, Japanese, made partly	
*Cotton drawn-thread work ...	P.	of paper ...	N.P.
Cotton duck for belting ...	P.	Cutch cake ...	N.P.
Cotton "Duraduct" cotton woven		Cutch extract (other than mangrove)	N.P.
conduit, <i>i.e.</i> , for protection of elec-		Cut-outs (brass filament mounted on	
tric wires ...	P.	earthenware base with earthenware	
*Cotton embroidery ...	P.	cover) ...	P.
Cotton fabric, rubber-faced ...	P.	Cutters and trimmers for mounts and	
Cotton gloves ...	P.	show cards ...	N.P.
Cotton goods, coloured, dyed or printed	P.	Cutters, bench, metal (Hand driven) ...	P.
*Cotton hosiery ...	P.	Cutters, cue ...	P.
*Cotton lace, hand made ...	P.	Cutters, for card and lead ...	P.
*Cotton lace, machine made ...	P.	Cutters, glass ...	P.
Cotton liners ...	N.P.	Cutters, pipe ...	P.
Cotton manufactures such as school		Cutters, rod ...	P.
satchels, map cases music cases,		Cutters, rule ...	P.
fishing rod cases and tennis racket		Cutters for wood grooving (steel) ...	P.
cases ...	P.	Cutters, white metal and brass pattern	
Cotton rugs (not for paper-making) ...	P.	makers ...	P.
Cotton seed ...	N.P.	Cutting and slitting machines, Duplex,	
Cotton seed oil ...	N.P.	for cardboard (Power driven) ...	N.P.
Cotton, silicate of ...	P.	Cycle alarm "root-a-tooter" ...	P.
Cotton wadding ...	P.	Cycle burner tips, manufactured from	
Cotton waste ...	N.P.	steatite and talc ...	N.P.
Cotton, waterproof fabric strap ...	P.	Cyclometers ...	P.
Coumarin ...	N.P.	Cyclostyle pens ...	P.
Counters and stiffeners, fibre (made		Cylinders, aluminium ...	P.
of vegetable fibre) ...	N.P.	Cylinders, for acetylene gas ...	P.
Counters automatic ...	N.P.	Cylinders for aerated water, steel ...	P.
Counters for marine indicators ...	P.	Cylinders for oxygen, steel ...	P.
Counter moulding machine (for mould-		Cylindrical coolers for dairies ...	P.
ing stiffeners for boots (power			
driven) ...	N.P.	Damper Knobs, nickel plated, for use	
Counters tin, automatic machine ...	N.P.	on boilers ...	P.
Counter weights, suspension, pulley		Damper regulators, for water and	
and rings ...	P.	steam boilers ...	P.
Couplings, belt, steel ...	P.	"Danderine" (Toilet preparation) ...	P.
Covering machines for attaching to		Dari seed (shipped in a dry state) ...	N.P.
paper-box-making machines ...	N.P.	Darts, steel. (Toys) ...	P.
Covers, oil hole ...	P.	Dating and numbering machines, hand,	
Covers, spring, for lubricators ...	P.	of all kinds, manufactured largely	
Cranberry sauce ...	P.	of metal ...	P.
Crane controllers (electrical accessories		Dating or name stamps, <i>i.e.</i> , metal or	
and appliances) ...	N.P.	wood with rubber type ...	P.
Cranes, portable (machines) ...	N.P.	†Deason welt ploughs (Shoemakers'	
Crank shaft forgings ...	P.	tool) ...	P.
Crash, Russia ...	P.	Decurrens bark ...	N.P.
Crayons ...	P.	Dentists' accessories:— <i>i.e.</i> , absorbent	O.L.
Crayons, marking, talc (for marking		cotton wool; alloys; amalgams;	
iron and steel) ...	N.P.	arobes; bands; bellows, leather;	

Caps, metal, for lamps	...	P.	Magnets, armature, for use in elec-	...	P.
Ceiling roses (earthenware)	...	P.	tric motors or dynamos	...	P.
Chargers, magnet	...	N.P.	Magnets for electricity meters	...	P.
Circuit breakers	...	P.	Magnets, lifting, and accessories	...	N.P.
Coils, induction, complete	...	N.P.	Measuring instruments	...	N.P.
Commutators, copper segments	...	P.	Medical cabinet	...	N.P.
Commutators for electric motors	...	P.	Medical massage instruments	...	N.P.
Condensers of all sorts	...	N.P.	Metallic filament for lamps	...	P.
Constructors for electricity meters	...	P.	Meter gears, prepayment	...	P.
Converter, rotary	...	N.P.	Meters	...	P.
Copper blanks for cranes	...	P.	Meters, parts of	...	P.
Copper segments for commutators	...	P.	Morse sounders mounted on mahogany base	...	N.P.
Counter weights, suspension, pulley and rings	...	P.	Motor generators	...	N.P.
Crane controllers	...	N.P.	Musaphone transmitters	...	N.P.
Cut-outs (brass fitting mounted on earthenware base with earthenware cover)	...	P.	Ozone generators, complete	...	N.P.
Dynamos and regulators	...	N.P.	Plugs, flush, consisting of brass fitting mounted on earthenware base	...	P.
Ear-phones, complete	...	N.P.	Plugs, wall, consisting of brass fitting mounted on earthenware base	...	P.
Ebbite tubes, containing less than 50 per cent. of rubber, for insulating	...	N.P.	Porto-phones (vulcanite fitting and small battery) for deafness	...	N.P.
Fans and parts thereof	...	P.	Pumps, air	...	N.P.
Fire alarm apparatus	...	N.P.	Push, pear (consisting of turned wood with brass and bone mountings)	...	P.
Fitting connector (brass fitting on earthenware base)	...	P.	Push, wall (consisting of turned wood with metal mountings)	...	P.
Flashlight pencil (pencil holder and flash-lamp combined)	...	P.	Radios, portable	...	P.
Flat irons (gas laundry iron)	...	P.	Rectifiers for charging batteries	...	N.P.
Float switches	...	N.P.	Regulators and dynamos	...	N.P.
Furnace, complete	...	N.P.	Rotary converter	...	N.P.
Fuse plugs, screw	...	N.P.	Screw parts, brass, for use on telephones	...	G.L.
Fuses, cartridge, refillable	...	P.	Searchlights	...	N.P.
Fuses, high tension oil break	...	N.P.	Shaving pots	...	P.
Fuses, knife blade	...	N.P.	Simplaphones (Similar to Porto-phones)	...	N.P.
Fuses, small round	...	N.P.	Splicing sleeves	...	P.
Fuse wire, tested	...	P.	Soldering irons	...	P.
Galvanic batteries or vibrators	...	N.P.	Sounders and keys	...	P.
Galvanometers	...	P.	"Spiralite" advertising device	...	P.
Grills	...	P.	Spraying apparatus	...	P.
Hair dryers, complete	...	N.P.	Standard for portable lamp, with ink-stand	...	P.
Hammers, portable	...	N.P.	Starters	...	N.P.
Heater or radiator, portable	...	P.	Stoves	...	P.
Hoists, chain (Yale)	...	N.P.	Syrens, complete with motor	...	N.P.
Hot plate	...	P.	Switches	...	P.
Induction coils, complete	...	N.P.	Tea-pots	...	P.
Instrument counters, meter gears	...	P.	Telephone and telephone parts (except brackets and parts thereof)	...	G.L.
Insulators, complete (porcelain with metal contact parts)	...	P.	Telephone, screw brass parts for use on	...	G.L.
Insulators made from mica and asbestos with steel centres or mal-leable iron	...	P.	Telephone switchboards and parts	...	G.L.
Insulators, telegraph or telephone (glass)	...	P.	Terminals, brass, for fuse boards	...	G.L.
Interrupters (telephone switchboards)	...	N.P.	Toaster, for table use	...	P.
Lamp holders, brass or ebonite, with or without switch or key	...	P.	Torch cases, made of soft iron scrap, with or without lenses and bulbs	...	P.
Lamp cases, hand and pocket, made of soft iron scrap, with or without lenses and bulbs	...	P.	Tramway signals	...	N.P.
Lamps, glass, of all kinds	...	P.	Transformer machines, etc.—	...	
Laundry irons	...	P.	Paper spinning machines (for insulating the conductors forming the transformer coils)	...	N.P.
Lenses for hand and pocket lamps and torches	...	P.	Transformer testing sets	...	N.P.
Lighting accessories, porcelain, with no brass fitting	...	P.	Transformers	...	N.P.
Lighting outfit (storage battery)	...	N.P.	Transmitter installation or multiplex telegraphic apparatus	...	N.P.
Lighting arresters	...	N.P.	Trolley pole catchers	...	P.
Magnet boxes	...	P.			
Magnet chargers	...	N.P.			

Tubes, ebonite, containing less than 50 per cent. of rubber, for insulating	N.P.	Sumac (containing 28 per cent. tannin)	N.P.
Tyre vulcanisers	P.	Valonia (for tanning)	P.
Vibrators or galvanic batteries	N.P.	Eye baths, glass	P.
Voltmeters	P.	Eyeglass and spectacle cases, metal, covered with imitation leather and lined with velvet, etc.	P.
Vulcanite jars and battery parts, containing less than 50 per cent. of rubber	N.P.	Eyeglass chain holder	P.
Vulcanisers, dental	G.L.	Eyeglass frames, steel and xylonite or steel and rubber	P.
Watch winding machines	N.P.	Eyeguards, engineer's, consisting of wire gauze faced with glass, enclosed in sheet iron frame	P.
Water heaters	P.	Eyelets, boot, metal	P.
Wireless detectors	N.P.	Eyeletter, automatic, pedal	N.P.]
Wire fuse, tested	P.	Eyeletting machines (corset)	N.P.
Wiring sockets (consisting of brass and porcelain)	P.	Eyeletting machines for boots and shoes (power driven)	N.P.
Electrodes	G.L.	Eyeletting machines for boots and shoes (hand power)	P.
Electrolyte, containing no spirit	N.P.	Eyes, artificial	P.
Electrolytic lightning arresters	N.P.	Eye shades, linen	P.
Electrolytic wire	P.		
"Electroshine" (liquid polish)	N.P.	Fabrikoid	P.
Electrotype printing blocks	P.	Face cream	P.
Elevating truck "Plimpton" (warehouse truck)	P.	*Fancy goods	P.
Elevator chains	P.	Fans, electric, and parts thereof	P.
Elevators, cork, for boots, with or without sheepskin covering	N.P.	Fans, hand, for suction gas plants	N.P.
Embossing machines (hand power)	N.P.	Fans (bamboo and paper)	P.
Embossing stamp or press-monogram	P.	Fasteners and buckles for ties	P.
Embroidery machines	N.P.	Fasteners and press studs for wearing apparel	P.
Emeraldite desk lamps	P.	Fasteners, boot button	P.
"Emergen," Dutch tonic food, substitute for "Sanatogen"	N.P.	Fasteners, card, with brass sockets attached, for securing blocks to wood lasts	P.
Emery boards (for toilet and surgical purposes)	N.P.	Fasteners, "Cary's"	P.
Emery caps	G.L.	Fasteners, corrugated saw edge	P.
Emery cloth or "Electrite" discs	G.L.	Fasteners, envelope (steel)	P.
Emery powder	N.P.	Fasteners, paper of all kinds	P.
Emery wheel dressers and cutters (used for trueing-up emery wheels)	P.	Fasteners, spring blocks, for shoe lasts	P.
Empties, returned	G.L.	Faucet, molasses, suction and measuring	P.
Emulsifiers, machines	P.	ing	P.
Emulsifier, lard (Holloware)	P.	Feather materials (Apparel)	P.
Enamelled dial printing machine	N.P.	Feathers, duck, goose and poultry, for stuffing beds and cushions (down)	P.
Engines, gasoline or kerosene	N.P.	"Feathers Ornamental" includes all raw and manufactured ornamental feathers	P.
Engraved plates, music, pewter	P.	Felspar	N.P.
Envelope fasteners, steel	P.	Felt for paper making machines	P.
Envelope sealing machine	N.P.	Felt, jute, roofing	N.P.
Envelope sealer (not a machine)	P.	Felt, roofing, made of refuse from cotton and woollen rags, treated with asphalt	N.P.
Envelopes or straw covers for packing ironware	P.	Felts, card (Woollen Manufactures)	P.
Envelopes, rush	P.	Felt, tarred	P.
Eosine paste	N.P.	Felt "Vulca Unit" used in the manufacture of boots and shoes	P.
Erasers	P.	Fenders, ships', made of cane	N.P.
Erythrosine dye	N.P.	Ferment "D"	N.P.
Essence of peach (as strong water)	P.	Fern root (Osmonds) for potting orchids	P.
Essential oils used in the manufacture of perfumery	N.P.	Ferro-cerium (Flints for lighters)	N.P.
Etch-o-lite nipping machines	P.	Ferro-chrome	N.P.
"Exilor," cement packing machines	N.P.	Ferro-type plate, Japauned iron sheets (as photographic accessories)	P.
Extracts:—		Ferro vanadium (an alloy of iron and vanadium used in the manufacture of steel)	N.P.
"Bludtan" powder (Chestnut Extract)	P.	Ferrules, Gorman silver	P.
Cutch (other than mangrove)	N.P.		
Dyewood	N.P.		
Fustic	N.P.		
Grenadine	N.P.		
Logwood	N.P.		
Quercitron bark	P.		

Ferrules or nipples, steel, for gas radiators ...	P.	Flashlight pencil (pencil holder and flash lamp combined) ...	P.
Ferrules, tin, for banding brushes ...	P.	Flasks, vacuum, of all kinds ...	P.
"Fiberlic" building board ...	N.P.	Flat iron, electrical (as laundry iron) ...	P.
Fibre, Abaca ...	N.P.	Flax, manufacture of ...	P.
Fibre Boards ...	N.P.	Flax seed ...	N.P.
Fibre Conduit for electric cable ...	N.P.	Fleshings (glue stock) ...	N.P.
Fibre cord ...	N.P.	Flints for lighters (Ferro-Cerium) ...	N.P.
Fibre counters and stiffeners (made of vegetable fibre) ...	N.P.	Float switches ...	N.P.
Fibre, horn, manufactured from flax, used for electrical insulating purposes ...	N.P.	Floor wax ...	N.P.
Fibre, Java ...	N.P.	Floral waters for medicinal purposes (containing no spirit or sugar, ...)	N.P.
Fibre, palm leaf ...	N.P.	Floridin, filtering earth... ..	N.P.
Fibre, palmyra ...	N.P.	Flour sifters ...	P.
Fibre scourer or scrubber (Brushes) ...	P.	Flour, wood ...	N.P.
Fibre, steel, polishing ...	P.	Flower pots, bronze—art metal ...	P.
Figures, base metal, bronzed ...	P.	*Flowers, artificial ...	P.
Filament, metallic, for electric lamps ...	P.	Flowers, imitation, and figures made of gum paste, sugar coated ...	N.P.
File clip ...	P.	Flowers, natural, dried and dyed ...	N.P.
†Files ...	P.	Fluoride of antimony ...	N.P.
Files, surgical ...	P.	Fluting machine (used for the crimping or fluting of cloth) ...	P.
Files, watchmakers' ...	G.L.	Fly swatters ...	P.
Filing cabinets, metal, accessories for filing cabinets, steel ...	P.	Fly traps and killers ...	P.
Filling machines (Textile) ...	N.P.	Foghorn, Norwegian machine ...	P.
Film perforating machines ...	N.P.	Folding machines, for cuffs and collars and pads for garters (power driven) ...	N.P.
Film printing machines... ..	N.P.	Food and lard mixing machines (power driven) ...	N.P.
Films, cinematograph ...	G.L.	Food choppers ...	P.
Film scrap, cellulose acetate ...	P.	Food grinding mill machines (power driven) ...	N.P.
Film slitting machines ...	N.P.	Foot arch supports (metal and leather) ...	P.
Film spooling machine (not treadle) and accessories ...	N.P.	Foot balm, ointment for feet ...	P.
Filter candles and filter cylinders ...	G.L.	Foot powder (Fastep) ...	P.
Filtering earth, "Floridin" ...	N.P.	Foot powers ...	P.
Filters, cocoa butter ...	N.P.	Foot specialities :	
Filters, cutting oils ...	N.P.	Scholls Bunion reducers ...	N.P.
Filters, glass ...	P.	" Toe Flex ...	N.P.
Filters, oil... ..	P.	Nu-grip heel liners ...	N.P.
Filters, water, cast-iron ..	P.	Bunion-rights ...	N.P.
Filters, Whisky ...	P.	Heel tread cushions ...	P.
Filter plates (pure silica) ...	N.P.	Walk-Strate heel pads ...	P.
Finger print camera ...	P.	Forges and blowers, portable ...	P.
Finger print identification lenses with frames ...	P.	Forgings, crank shaft ...	P.
Fire alarm apparatus (Electrical Accessories and Appliances) ...	N.P.	Forgings, for bicycles ...	P.
Fire clay goods ...	P.	Forgings, rough, for sewing machines ...	P.
Fire escape, automatic ...	N.P.	Fork separators, ebonite, containing less than 50 per cent. of rubber (for use in connection with electric train lighting) ...	N.P.
Firelighters, Japanese ...	N.P.	Forks, coke, for gasworkers' use ...	P.
First Aid Outfits, i.e., cabinet containing bandages, dressings, graduated glasses, medicinal preparations, pins, scissors... ..	N.P.	†Forks, garden and agricultural, with or without handles ...	P.
Fish canning machine. (Power driven) ...	N.P.	Forks, hay ...	P.
Fishing bait, metal, spinning ...	N.P.	Formaldehyde ...	N.P.
Fishing line, fibre gut ...	N.P.	Formic acid... ..	G.L.
Fishing lines, saline enamelled silk ...	P.	Foundry ladles or bowls, iron ...	P.
Fishing reels, brass ...	P.	Foundry vibrators ...	P.
Fishing rod cases (Cotton manufactures) ...	P.	Fountain pen clips ...	P.
Fishing rods, bamboo ...	N.P.	Fountain pens' ...	P.
Fishing rods, split cane... ..	N.P.	Fountains, lawn (revolving) ...	P.
Fish in olive oil ...	N.P.	Founts or containers for oil (used for ordinary oil lighting or heating lamps) ..	P.
Fish in tomato sauce ...	N.P.	Founts, overhead washing, for carriages and motor cars... ..	P.
Fittings, stove, such as dovetails, door catches and hinged tubes ...	P.	Frames and fittings, umbrella ...	P.
Flags, coopers' ...	N.P.	Frames, bag and pouch... ..	P.
Flags, silk, incomplete ...	P.	Frames, collapsible, steel, for opera hats ...	P.
Flags, small, complete with stick (as toys) ...	P.		

Frames, complete or in parts, metal, for ladies' hand-bags ...	P.	*Gilt articles ...	P.
Frames, metal, loose leaf (for perpetual ledger) ...	P.	*Glass bottles ...	P.
*Frame mouldings ...	P.	Glass cotton ...	N.P.
Freezers, ice cream ...	P.	Glass cutters ...	P.
Fret machines (treadle) ...	P.	Glass grinding machines ...	N.P.
Fringe nets ...	N.P.	"Glassite" polishing powder, used in polishing lenses ...	N.P.
Fringes, silk ...	P.	Glass, powdered ...	P.
Fruit extract, containing no alcohol ..	N.P.	*Glassware other than bottles ...	P.
Fruit in brine ...	P.	Gloves:—	
Fruit jellies ..	P.	Housemaids, made of cotton fabric (for cleaning purposes) ...	P.
Fruit pectin (as bottled fruits) ...	P.	Leather, with astrakhan backs and lined with wool ...	P.
*Fruit, preserved without sugar ...	P.	Motor, made of sheep skins and cotton fabric ...	P.
Fruit slicer machine (hand) ...	P.	Woollen, knitted ...	P.
Fruit slicer machine (power driven)...	N.P.	Gloves or mitts for polishing (made of wool front and American cloth) ...	P.
Fullers earth ...	N.P.	Glow covers ...	P.
Fumigators, formaldehyde, metal ...	P.	Glucose ...	N.P.
Furnace blocks (made of refractory clay) for glass making furnaces ...	P.	Glue, bone ...	N.P.
Furnace, electric, complete ...	N.P.	Glueing machines, for cardboard boxes (Power driven) ...	N.P.
Furnace, gas forced draught ...	P.	Glutin ...	N.P.
Furnace, oil (Leyner's) ...	N.P.	Glycerophosphates ...	N.P.
Furs, uncut, unshaped or not partly manufactured ...	N.P.	Glypho, Glycerine substitute ...	N.P.
Fusel oil ...	P.	Goats' hair cashmere ...	N.P.
Fuses, cartridge, refillable ...	P.	Goldbeaters' skin ...	G.L.
Fuses, cordeau Bickford... ..	N.P.	Gold essence ...	P.
Fuse plugs, screw ...	P.	Gold foil, imitation ...	P.
Fuses, high tension oil break ...	N.P.	Gold leaf ...	P.
Fuses, knife bladed (electric) ...	N.P.	Gold leaf, imitation brass or metal leaf) ...	P.
Fuses, small round (electric) ...	N.P.	Gold paint ...	P.
Fuse wire, tested ...	P.	Gold wire ...	P.
Fustian, cotton (imitation leather) ...	P.	Golf balls (Gauces) ...	P.
Fustic extract ...	N.P.	Gong shells, steel ...	P.
Galvanic batteries or vibrators ...	N.P.	Goose quills ...	N.P.
Galvanised iron wire cloth, woven ...	P.	Goose quill cuttings ...	N.P.
Galvanometers ...	P.	Grape juice (non-alcoholic and unfermented, not containing added sugar) ...	N.P.
Gamboje ...	P.	*Grapes ...	P.
Gamboje gum ...	P.	Grape sugar ...	N.P.
"Gammeter" multigraph printing machine ...	N.P.	Graphite ...	N.P.
Ganging cord, cotton ...	P.	Graphite paste ...	N.P.
Garlic ...	N.P.	Grapho grease ...	N.P.
Gas burner castings, iron, for stoves ...	P.	Grass cloth ...	P.
Gas compressors ...	N.P.	Grass, combed ...	N.P.
Gas controller parts, brass ...	P.	Grass tape ...	P.
Gas furnace, forced draught ...	P.	Grasses, dried ...	N.P.
Gas lamps and parts thereof ...	P.	Grease caps ...	P.
Gas lighters "Round File" ...	P.	Grease paints ...	P.
Gas lighters (Simpler, wood manufactures) ...	P.	Gredag, mineral grease, with small percentage of graphite ...	N.P.
Gas mantle holders, metal ...	P.	Gredoline, extract of ...	N.P.
*Gas mantles ...	P.	Grey nals ...	N.P.
Gas meters, brass, parts of ...	P.	Grill (electric heating) ...	P.
Gas meters, cast iron, parts of ...	P.	Grinding attachment for use on horse clippers ...	P.
Gas regulators, iron, parts of ...	P.	Grinding machine (hand power) ...	P.
Gastine (Gasoline purifier) ...	N.P.	Grinding plates for coffee grinding mill ...	P.
Gates or taps for oil or molasses ...	P.	Grinding stones ...	G.L.
Gauges of all kinds, excepting Recording Gauges ...	P.	Grindstone in frame (hand driven) ...	P.
Gauges, recording ...	N.P.	Grindstone frames and fixtures, metal ...	P.
Gauze, brass wire ...	P.	Grips, wooden, for electric lamps ...	P.
Gear pumps ...	N.P.	Ground nuts for edible use only ...	"
Gear wheels, raw hide ...	N.P.	Ground nuts for oil crushing purposes ...	N.P.
Gelatine ...	N.P.	Ground nut oil ...	N.P.
Gelatine emulsion, used in making photographic paper ...	N.P.		
Gherkins in brine ...	P.		
Giant strides (as Games) ...	P.		
Gilding solution ...	P.		

Gnava jelly	...	P.	Heaters or radiators, portable (electric)	...	P.
Guides, metal, for textile machines	...	P.	Heaters, carriage	...	P.
Guillotine, testing apparatus	...	P.	Heaters, water (electric or gas)	...	P.
Gum, Aratic	...	N.P.	Heddles, steel	...	P.
Gum, box tree, made of shellac and benzol	...	N.P.	Hedge strip, steel	...	P.
Gum, cherry	...	N.P.	Heeling board (Leather manufactures)	...	P.
Gum, chicle	...	N.P.	Heliotropin	...	N.P.
Gum Damar	...	N.P.	Helmet bodies, pith	...	P.
Gum, Japanese dextrine	...	N.P.	Helmets, pith	...	P.
Gummiter or glueing machines (hand driven)	...	P.	Hemitol	...	N.P.
Gummiter and manufactures thereof	...	G.L.	Hematine crystals	...	N.P.
Gunny bags	...	N.P.	Hematine (paste and solid)	...	N.P.
Gumwad, made entirely of cowhair	...	N.P.	Hemp	...	N.P.
Gut, silkworm	...	N.P.	Hemp yarns	...	N.P.
Gut strings	...	G.L.	Hemp, manufactures of	...	N.P.
Gutta Percha tissue (not containing rubber)	...	N.P.	Henna leaves	...	N.P.
Hack saw blades	...	P.	Hide, enamelled (patent leather)	...	P.
Hack saw machine, portable, for rail cutting	...	P.	Hide fleshings	...	N.P.
Hair clippers	...	P.	Hide pickers (for textile looms)	...	N.P.
Hair dryers, complete (Electrical accessories and appliances)	...	N.P.	Hide pieces for making glue	...	N.P.
Hair nets, hair or silk	...	N.P.	Hinged tubes (stove fittings)	...	P.
*Hair requisites, <i>i.e.</i> , combs, pins or slides of celluloid, ebonite, galalith or shell	...	P.	Hinge pins, with cone heads	...	P.
Hairsprings	...	P.	Hinges of all metals	...	P.
Hammer faces, rawhide	...	N.P.	Iron nails	...	P.
Hammers and hammer heads	...	P.	Flora garden and agricultural, with or without handles	...	P.
Hammers, hide faced, as Engineers' tools	...	P.	Hog spleen	...	N.P.
Hammers, lead	...	N.P.	Hoists, air	...	N.P.
Hammers, portable electric	...	N.P.	Hoists, chain, electric (Vale)	...	N.P.
Handkerchiefs, cotton, plain, with drawn thread border	...	P.	Holders, coil metal	...	P.
Hand saws, "Alaska," for boiler doors	...	P.	Holders, for rubber stamps, <i>i.e.</i> , metal base with wooden handle	...	P.
Handles, cover (of wood and metal) for repairing lamps	...	P.	Holders, roll paper	...	P.
Handies, umbrella (laquered) (as wood manufactures)	...	P.	Hollow brass wire (used in manufacture of scientific instruments)	...	P.
Hand trucks	...	P.	Hollow wire as tubes	...	P.
Hand warmer, for muff or pocket	...	P.	Hanging grills or Pearl Hammer	...	N.P.
Hangers, cast iron, for shafting	...	P.	Homogenising machines, milk	...	P.
Hangers or tags, suspension, cotton cloth, gummed	...	P.	Honey	...	N.P.
Hardware:			Hoods, felt	...	P.
This is taken to include all articles of base metal which are not—			Hoods, Tagal	...	P.
1. Materials used for constructional purposes such as plates, bars, angles rods, etc., which are not sold in the retail trade			Hoof hammers	...	P.
2. Articles highly manufactured of a special character such as complex machines, scientific instruments, etc.			Horn hoof, manufactures of	...	P.
(See separate Hardware List.)			Hoof parers	...	P.
Haricot beans	N.P.		Hooks, brass	...	P.
Harness oils (not containing spirit)	N.P.		Hooks, cargo	...	P.
Harness snap	P.		Hooks, coat and hat, wire	...	P.
Hasps	P.		Hooks or needles, Blake, for boot machines	...	P.
Hat bodies, wool and fur	P.		Hooks and needles, embroidery	...	P.
Hatchets and choppers	P.		Hooks, shoe lacing	...	P.
*Hats of felt or straw, untrimmed	P.		Hooks, screw, for coat hangers	...	P.
Hatters' furs	N.P.		Hooks, steel, belt (for binding machinery belting)	...	P.
Hay forks	P.		Hooks, tenter	...	P.
			Hooks, wire (other than coat or hat hooks)	...	P.
			"H.O." slides	...	P.
			Hopping, iron or steel	...	P.
			Hooper signal horns	...	P.
			Horn fibre, manufactured from flax used for electrical insulating purposes	...	N.P.
			Horn pitfalls	...	P.
			Horns, rhinoceros	...	P.
			Horse clippers	...	P.
			Horse clipping machines	...	N.P.
			Horsehair cloth	...	N.P.
			Horsehair, imitation	...	N.P.
			Horse radish, evaporated	...	P.
			Horse radish, fresh	...	N.P.

Hose, flax canvas ..	...	P.	Isinglass ..	...	N.P.
Hose, rubber ..	...	P.	"Ivoroyd," manufactures of (cellu- loid manufactures) ..	...	P.
Hosiery drying machines (power driven) ..	...	N.P.	†Jacks, lifting ..	...	P.
Hosiery knitting machines ..	...	N.P.	†Jacks, track ..	...	P.
Hosiery needles ..	...	P.	Jalap ..	...	N.P.
"Hotchkiss" automatic paper fasteners ..	...	P.	Jam ..	...	P.
"Hotchkiss" staple presses ..	...	P.	Japanese bean flakes ..	...	N.P.
"Hotchkiss" tag machines ..	...	P.	Japan wax, used for lubricating cotton driving ropes ..	...	N.P.
Hot-plate (electric) ..	...	P.	Jars, pickle... ..	...	P.
Household appliances :—			Jars, vacuum ..	...	P.
Apple peelers, potato peelers, flour sifters, knife sharpeners, etc. ..	...	P.	Java, fibre ..	...	N.P.
Hub bands, iron ..	...	P.	Jellies, fruit ..	...	P.
Hydrate of Alumina ..	...	N.P.	Jelly, lubricating "K.Y." for surgeon's use ..	...	N.P.
Hydraulic rams ..	...	N.P.	Jerseys (as hosiery) ..	...	P.
Hydrokinone ..	...	N.P.	Jewel cases, for packing jewellery (of wood and imitation leather, lined with velvet, satin, etc.) ..	...	P.
Hydrosulphite ..	...	N.P.	*Jewellery, imitation ..	...	P.
Hypodermic needles ..	...	P.	Jewellery :		
Hypodermic syringes ..	...	G.L.	Beads, imitation pearl ..	...	P.
Ibirin (Spirits) ..	...	P.	Beads, shell ..	...	P.
Ice cream freezers ..	...	P.	Beads, wax, Japanese, as imitation pearls... ..	...	P.
Iceland moss ..	...	N.P.	Cameos... ..	...	P.
Ignition wheels for automatic lighters ..	...	P.	Chains, brass, gilt ..	...	P.
Implement brackets ..	...	P.	Chains, base metal, for eyeglasses ..	...	P.
Inclinometers (Aeroplane instruments) ..	...	N.P.	Jewellery, imitation, manufactured of base metal (including base metal covered with gold, silver, or platinum) ..	...	P.
Incubators, cast iron and wood ..	...	P.	Mosaic, mounted on base metal ..	...	P.
Indigo ..	...	N.P.	Necklets, bead and coral ..	...	P.
Indigo blue or laundry blue ..	...	N.P.	Pearls and unset precious stones, other than unset diamonds ..	...	G.L.
Induction coils complete ..	...	N.P.	Pearls, imitation, and imitations of other precious stones ..	...	P.
Ink, China ..	...	P.	Rings for chains (base metal) ..	...	P.
Ink, Indian ..	...	P.	Jewellery boxes, other than plain cardboard ..	...	P.
Ink, Chinese liquid ; copying (printing ink) ; gold, printing ; harness (not containing spirit) ; lithographic copper transfer ; paste, printers, shoe (not containing spirit) ; silver printing ..	...	G.L.	Jointing, rubber composition (Jenkins brand) ..	...	N.P.
Innersoling leather board ..	...	P.	Joints, catches and pins for brooches (base metal) ..	...	P.
Insectifuge (Pyrethrum Flower Insect powder) ..	...	N.P.	Jordon engine machine, pulp refiner... ..	...	N.P.
Insect powder ..	...	N.P.	Journal boxes, tramcar ..	...	P.
Insolce for boots and shoes (manufac- tured of leather and wool or felt) ..	...	P.	Juice, cherry (containing no added sugar, or alcohol) ..	...	N.P.
Instrument counters (meter gears) ..	...	P.	Jute, woven ..	...	N.P.
Instruments, medical massage (Elec- tro) ..	...	N.P.	Kamanga oil ..	...	N.P.
Insulated cables ..	...	P.	Kaolin or China clay ..	...	N.P.
Insulated wire ..	...	P.	"Kapok" life saving vests ..	...	N.P.
Insulating silks and cloths for electri- cal works (as oilcloths) ..	...	P.	Key blanks ..	...	P.
Insulators, complete, porcelain with metal contact parts ..	...	P.	Key buttons, celluloid ..	...	P.
Insulators made from mica and asbestos with steel centres or malleable iron	...	P.	Key rings, steel ..	...	P.
Insulators, telegraph or telephone (glass) ..	...	P.	Keys, for opening cans ..	...	P.
Integrators ..	...	N.P.	Khaki webbing (cotton) ..	...	P.
Interruption Telephone switchboard) ..	...	N.P.	Kidskin crosses ..	...	N.P.
Iodide, Potassium ..	...	N.P.	Kirschwasser ..	...	P.
Ipecacuanha ..	...	N.P.	Kitchen utensils ..	...	P.
†Iron hook strip ..	...	P.	Knife sharpeners (household appli- ances) ..	...	P.
Iron oxide ..	...	P.	Knitting or hosiery machines (hand driven) ..	...	N.P.
Irons, laundry ..	...	P.	Knives, circular ..	...	P.
Iron sheets (japanned), ferrotype plate (as photographic accessories) ..	...	P.	Knobs, damper, nickel plated, for gas on boilers ..	...	P.
Iron Valerianate ..	...	N.P.			
Iron-ware and furniture used for poul- try farming ..	...	P.			

Knobs or pegs, japanned, iron ...	P.	Leather cut stock :—heels, inner soles,	
"Kodioticon" optical lanterns ...	N.P.	lifts, middles, outsoles, vamps,	
Kola nuts ...	N.P.	quarters, stiffener, skivings, split	
Kolynos ...	P.	lifts, toe cap, toe piece, toe puffs...	P.
"Kromoid" wax for tanners ...	N.P.	*Leather gloves ...	P.
Kuriwata (Japanese) ...	N.P.	*Leather manufactures other than	
		gloves, boots, shoes and belting ...	P.
Label dampers, metal ...	P.	Leather, patent (enamelled hide) ...	P.
Label moisteners ...	P.	Leather, Russia (for book-binding) ...	P.
Labels, metal ...	P.	Leather sheets ...	P.
*Lace, hand made ...	P.	Leather skiving machines (power	
*Lace, machine made ...	P.	driven) ...	N.P.
Laces, hemp braid ...	N.P.	Leather stamping machines ...	P.
Laces, leather belt (used for joining		Ledger binders, loose leaf, complete	
driving belts, etc.) ...	G.L.	(cover made of cardboard covered	
Laces, shoe (cotton) ...	P.	with cotton canvas) ...	P.
Lacquered umbrella handles (as wood		Ledgers, loose leaf, metal parts of ...	P.
manufactures) ...	P.	Leme green ...	P.
*Lacquer ware ...	P.	Lemons and citrons in brine ...	P.
Lactate of antimony ...	N.P.	Lemon squeezers, glass ...	P.
Lactometers ...	N.P.	Lentils (dried) ...	N.P.
Ladder tape, cotton, for venetian		Letter franking and obliterating	
blinds ...	P.	machines ...	N.P.
Ladders, horizontal (as games) ...	P.	Letter opening machines (hand driven)	P.
Ladles or bowls, foundry, iron ...	P.	Letter opening machines (electrically	
Lait antiphélique (toilet preparations)	P.	driven) ...	N.P.
Lakes ...	P.	Lever fittings, metal, for correspon-	
Lamp black ...	P.	dence files ...	P.
Lamp burners, gas or oil ...	P.	Lever or lifter, metal, for metal	
Lamp cases, hand and pocket, electric,		bungs ...	P.
made of soft iron scrap, with or		Levers, cycle tyre ...	P.
without lenses and bulbs ...	P.	Levulose, glycerine substitute ...	N.P.
Lamp holders, electric, brass or		Lichens and moss ...	N.P.
ebonite, with or without switch or		Lids, metal, movables, for tins or glass	
key ...	P.	bottles ...	P.
Lamps, blow, and parts thereof ...	P.	Life saving vests, "Kapok" ...	N.P.
Lamps, brazing ...	P.	Ligatures, silk ...	P.
Lamps (glass), of all kinds ...	P.	Lighters, gas, "Simplex" (as wood	
Lamps, emeraldite, desk ...	P.	manufactures) ...	P.
Lamps, gas, and parts thereof ...	P.	Lighters, metal, pocket ...	P.
Lamps, oil, of all kinds ...	P.	Lighting outfit (storage battery) ...	N.P.
Lanoline, crude ...	N.P.	Lighting arresters ...	N.P.
†Lanterns, hurricane ...	P.	Light-shades, of bamboo and paper ...	P.
Lanterns, "Kodioticon" (optical) ...	N.P.	Lima beans, dry ...	N.P.
Lanterns, marine, with flashing		Lima beans in brine ...	P.
mechanism ...	N.P.	Lime juice, raw ...	N.P.
†Lanterns, tubular, for farm use ...	P.	Limes ...	N.P.
Lapis Lazuli (stones and slates) ...	P.	Linen canvas ...	P.
Lard and food mixing machines		Linen, sensitised, for engravers ...	P.
(power driven) ...	N.P.	*Linen yarns and manufactures ...	P.
Latch needles ...	P.	Linseed ...	N.P.
Lathe carriers ...	P.	Linseed oil ...	N.P.
Lathe dogs ...	P.	Linseed oil varnish ...	N.P.
Laundry blue or indigo blue ...	N.P.	*Liqueurs ...	P.
Laundry irons ...	P.	Liquorice, containing any added sugar	P.
Laundry tablets ("La France") ...	P.	Liquorice juice in blocks, mass and	
Lava stones (basalt) ...	P.	sticks, containing no added sugar	N.P.
Lawn fountains (revolving) ...	P.	Liquorice root ...	N.P.
Lawn sprinklers ...	P.	Lisodis fount or distributor ...	P.
Lead acetate ...	N.P.	Litharge ...	P.
Leaders, cattle ...	P.	Lithographic printing shading medium	
Lead foil ...	P.	plates, ("Day's") ...	N.P.
Lead hammers ...	P.	Lithopone ...	P.
Leather (artificial), made of cotton ...	P.	Litho Red (aniline dye) ...	N.P.
Leather belting ...	N.P.	Lobster Tomali in tins ...	P.
Leather belting press machines (power		Locks and padlocks ...	P.
driven) ...	N.P.	Locust beans ...	N.P.
Leatherboard innersoling ...	P.	Lodur casing—substitute for sausage	
Leather boards ...	F.	and preserved meat casings (not	
Leather cloth (oilcloth) ...	P.	gut) made of wood pulp or other	
Leather cloth, patent (as leather) ...	P.	such materials ...	P.

Logwood extract	N.P.	Chocolate grinding (power driven)	N.P.
Loofah and loofah socks (dried vegetable substance with cotton binding)	N.P.	Cider and wine mills and presses (hand power)	N.P.
Looms, netting (machinery)	N.P.	Cigar cutting (hand driven)	P.
Loops, brass	P.	Cinder Mill, "Sly's"	N.P.
Loose leaf ledgers, metal parts of	P.	Cinematograph	N.P.
Lourdes water	N.P.	Clipping, horse	N.P.
Lubricators, not power driven	P.	Cocoa pressing	N.P.
Lubricators or lubricating pumps, mechanical or power driven	N.P.	Coffee grinding (hand driven)	P.
Lubricator spring covers	P.	Coffee roasting (hand driven)	P.
Lubricators, gun metal, for refrigerating machinery	I.	Coffee roasting (power driven)	N.P.
Lubricators, iron and steel	P.	Conche (for refining)	N.P.
Lug straps (cotton)	P.	Coning and tubing (textile)	N.P.
Machines:		Corset busk cutting and tipping (hand driven)	P.
Addressograph, complete	N.P.	Corset eyeletting	N.P.
Addressograph, parts of, such as metal drawers, wooden stands with metal attachments and iron stands	P.	Cotton baling press (power driven)	N.P.
Apple grater	N.P.	Counter moulding, for moulding stiffeners for boots (power driven)	N.P.
Apple or cider press	N.P.	Cutters, tin, automatic	N.P.
Apple paring and coring (hand or power driven)	P.	Covering heads for attaching to paper box making machines (power driven)	N.P.
Appiqué	N.P.	Cranes, portable	N.P.
Automatic slot game	P.	Cutter, Duplex, and slitter for cardboard (power driven)	N.P.
Bacon cutting	N.P.	Dating and numbering, all kinds, manufactured largely of metal (hand power)	I.
Baling or strapping (hand power)	P.	Dictaphone record shaving	N.P.
Ball mill for powder grinding	N.P.	Dictating, parts and accessories	G.I.
Band saw setting (hand driven)	P.	Drafting	I
Battery pressing (hand driven)	P.	Drilling, railway track (hand driven)	P.
Belt lacing (hand or power driven)	N.P.	Dynamo electric blasting	N.P.
Bending, for chain	P.	Embossing (hand driven)	N.P.
Bending, wood hoops (hand driven)	P.	Embroidery	N.P.
Blue print paper sensitizing	N.P.	Emulsifiers	P.
Bookbinding	N.P.	Enamelled dial printing	N.P.
Book writing	P.	Envelope sealing	N.P.
Boot welt and turn, sewing	N.P.	Etch-o-lite dipping	P.
Bottle brushing and washing	N.P.	"Exilor," cement packing	N.P.
Bottle corking (hand driven)	P.	Eyeletting for boots (power driven)	N.P.
Bottle corking and crowing (hand or treadle driven)	P.	Eyeletting for boots (hand driven)	P.
Bottle corking or crowing (power driven)	N.P.	Eyeletting, corset	N.P.
Bottle making	N.P.	Filling (textile)	N.P.
Bottle wiring	P.	Film perforating	N.P.
Box catch fastening and punching (hand power)	P.	Film printing	N.P.
Bread cutting	N.P.	Film slitting	N.P.
Bread crumbers (hand and power driven)	P.	Film spooling and accessories (not treadle)	N.P.
Bread making (hand driven)	P.	Fish canning (power driven)	N.P.
Brush filling (power driven)	N.P.	Fluting (used for the crimping or fluting of cloth)	P.
Brush nailing (power driven)	N.P.	Folding, for cuffs, collars and pads for garters (power driven)	N.P.
Button covering (hand driven)	P.	Food grinding mills (power driven)	N.P.
Button hole	N.P.	Foundation mill for waxcomb making	N.P.
Button sewing on	P.	Fret, treadle	P.
Calculating, patent wago	N.P.	Fruit slicer (hand driven)	P.
Can cleaning	P.	Fruit slicer (power driven)	N.P.
Capsuling (power driven)	N.P.	Gammeter multi-graph printing	N.P.
Carbon coating (power driven)	N.P.	Glass, for working on such as grinding prisms for field glasses	N.P.
Carborundum mixing	N.P.	Glueing for cardboard boxes (power driven)	N.P.
Carriage tyreing	P.	Grinding (hand power)	P.
Centrifuge, laboratory	N.P.	Gumming or glueing (hand power)	P.
Chain making (power driven)	N.P.		
Cheque cancelling and perforating	N.P.		
Cheque writing "Protograph"	N.P.		

Hack saw, portable, for rail cutting ...	P.	Rubber tyre cutting or slitting (power driven) ...	N.P.
Homogenising milk (dairy machines) ...	P.	Sand moulding ...	N.P.
Hosiery drying (power driven) ...	N.P.	Scalloping (textile) (power driven) ...	N.P.
Hosiery knitting ...	N.P.	Scroll shears (hand driven) ...	P.
Hosiery weighing (scales) ...	N.P.	Sealing, rapid ...	P.
Jordan engine, pulp refiner ...	N.P.	Shoe stretching ...	P.
Knitting or hosiery (hand driven) ...	N.P.	Signwriters, signature stamping (hand driven) ...	P.
Lard and food mixing (power driven) ...	N.P.	Soap drying (power driven) ...	N.P.
Leather belting press (power driven) ...	N.P.	Soap plodder or moulding ...	N.P.
Leather skiving (power driven) ...	N.P.	"Speedograph" letter reproducing ...	N.P.
Leather stamping ...	P.	Spraying, for white and lime washing and paint ...	P.
Letter franking and obliterating ...	N.P.	Stamp fixing ...	N.P.
Letter opening (electrically driven) ...	N.P.	Starch printing (hand driven) ...	N.P.
Letter opening (hand driven) ...	P.	Steel tiering (hand driven) ...	N.P.
Looms, netting ...	N.P.	Stem making for electric lamps (power driven) ...	N.P.
Match making "Rahe" (power driven) ...	N.P.	Stoneil cutting ...	N.P.
Meat chopper and sausage filler combined ...	P.	Strapping or baling (hand driven) ...	P.
Mercerizing (textile) ...	N.P.	Tabulating, sorting, and key punch ...	N.P.
Milk powder (soluble) manufacturing ...	N.P.	Tag, "Hotchkiss" ...	P.
Milk separators or centrifuge ...	P.	Tag marking ...	N.P.
Milk weighing ...	P.	Tape measurers, automatic (pedal driven) ...	N.P.
Mincing (power driven) ...	N.P.	Telegraph keyboard, perforating ...	P.
Mitreing and wood trimming (hand power) ...	P.	Textile cutting, automatic (power driven) ...	N.P.
Multipast, stamping ...	N.P.	Textile weighing ...	P.
Nail cutting off and clinching (hand driven) (brush making) ...	N.P.	Timing, automatic ...	N.P.
Numbering and dating, all kinds, manufactured mainly of metal (hand power) ...	P.	Tin printing, rotary or "Veviv" Roto offset press ...	N.P.
Oil drying and purifying outfits (power driven) ...	N.P.	Tinsmiths' (hand driven) ...	P.
Oil expellers ...	N.P.	Bar folder ...	P.
Ore emulsifying ...	N.P.	Beading ...	P.
Over-edge sewing ...	P.	Barring ...	P.
Oxygraph (acetylene) (used in die making and for slotting) ...	N.P.	Closing ...	P.
Paint spraying ...	P.	Double seaming ...	P.
Paper-cutting lever (hand driven) ...	N.P.	Groovers, thin oval ...	P.
Paper-cutting (power driven) ...	N.P.	Handle formers ...	P.
Paper perforator "Tatum" (power driven) ...	N.P.	Pinning down ...	P.
Paper tube making (power driven) ...	N.P.	Tube formers, wire bending, wire cutting and bail formers ...	P.
Pencil sharpening ...	P.	Tinsmiths' (power driven) ...	N.P.
Pin burnishing ...	N.P.	Tubing for rubber tyres and tubes ...	N.P.
Pinking and slotting (hand driven) ...	P.	Typographical numbering ...	P.
Pirn winding (textile) (power driven) ...	N.P.	Tyre grooving ...	P.
Pneumatic tyre making (power driven) ...	N.P.	Varnishing (power driven) ...	N.P.
Potato mashing (hand driven) ...	P.	Wall paper perforator (electric) ...	N.P.
Potato mashing (power driven) ("Peerless") ...	N.P.	Warp tying and knotting (hand power) ...	N.P.
Press, automatic, for gramophone records ...	N.P.	Watch winding (electric) ...	N.P.
Presses, high embossing ...	N.P.	Weighing, for steel busks ...	P.
Printing, intertype ...	N.P.	Winding (textile) ...	N.P.
Refiner, pulp, "Jordan" engine ...	N.P.	Wire enamelling (power driven) ...	N.P.
Refrigerating (electric power) ...	N.P.	Wire stitching ...	N.P.
Re-winding for carbon paper (power driven) ...	N.P.	Wood micing and trimming (hand power) ...	P.
Rivet setting (hand power) ...	P.	"Writerpress" multigraph printing ...	N.P.
Road grading (horse drawn) ...	N.P.	Yarn testing ...	N.P.
		Yeast separating ...	N.P.
		Machine parts (aluminium) ...	P.
		Machine pumps ...	N.P.
		Magnesia, light carbonate of ...	N.P.
		Magnesia rings (manufactured of magnesia and potters' clay) for incandescent gas mantles ...	P.

Magnesite	G.L.	Medical massage instruments ...	N.P.
Magnesium... ..	N.P.	Medicinal preparations (<i>bona fide</i>) containing sugar ...	G.L.
Magnesium mantle rings ...	P.	Medicinal rhubarb ...	N.P.
Magnet boxes (Electrical accessories and appliances) ...	P.	Mem-index (small card-index cabinet) ...	P.
Magnet chargers	N.P.	Mentholatum ointment ...	N.P.
Magnetic dipping needle for testing water	N.P.	Mercerizing machines (textile) ...	N.P.
Magnets, armature, for use in electric motors or dynamos ...	P.	Mercury gas	N.P.
Magnets and accessories, lifting ...	N.P.	Mesh bags, plated	P.
Magnets for aviation	P.	Mesh bags, silver	P.
Magnets for electricity meters ...	P.	Mesh in rolls or strips for the manufacture of bags (base metal) ...	P.
Magnets, steel	P.	Metal, pulverised (used for hardening concrete floors in factories and other buildings) ...	N.P.
Mailchute apparatus	P.	Meter gears, prepayment (electric) ...	P.
Mails, weaver, steel	P.	Meters, gas, brass parts of ...	P.
Maize, shipped in dry state ...	N.P.	Meters, gas, cast iron and parts of ...	P.
†Mallets, raw hide	P.	Meters, electric, parts of ...	P.
Maltose, made from rice	N.P.	Meters, parts of, steel ...	P.
Mandalay sauro	P.	Meters, pocket, electric, for testing dry cells	P.
Mandioca root flour	N.P.	Meters, glue	N.P.
Mandrels, expanding	P.	Meters, petrol	N.P.
Manganese paste	N.P.	Meters, tally, used in lumber trade ...	N.P.
Mangano silico aluminium ...	N.P.	Meters, water	N.P.
Mango slices in brine	P.	Methyl acetone	N.P.
Mangrove bark	N.P.	Methyl violet	N.P.
Manicure sets (consisting of scissors, nail files, tweezers, polishers, etc.) ...	P.	Metol	N.P.
Manilla copal	P.	Metronomes	P.
Manioc flour	N.P.	Mica, raw	N.P.
Map cases (cotton manufactures) ...	P.	Mica tape	N.P.
Maple sugar	N.P.	Mica tubes	N.P.
Marble (ordinary tombstones and mantelpieces to be regarded as stones and slates) ...	P.	Microscopes	N.P.
Marble, powdered	G.L.	Milk food, Nestlé's	P.
Marine glasses, complete ...	N.P.	Milking tubes (surgical instruments) ...	N.P.
Marine lanterns with flashing mechanism	N.P.	Milk powder (containing added sugar) ...	P.
Marine motors and shatting (not electric and clearly not applicable to motor cars)	N.P.	Milk powder manufacturing machines ...	N.P.
Marinade	P.	Milk separator machines or centrifuge ...	P.
Masks, gas and smoke cotton, felt, wire and mica)	N.P.	Milk weighing machines	P.
Massage instruments	N.P.	Mimosa bark	N.P.
Mat bags made of rice straw ...	P.	Mimosa extract, solid	N.P.
*Mats and matting	P.	Mining machines (power driven) ...	N.P.
Match-making machines, "Rube" power driven)	N.P.	*Mineral and aerated waters ...	P.
Match stands (metal	P.	Minium	P.
Maté	N.P.	Mints "Mulford" (preparations of sugar	P.
Mathematical drawing instruments, i.e., drawing pens, compasses, dividers, spring bow-pens and pencils ...	N.P.	"Minute Brew" (coffee substitute) ...	N.P.
Matting, China	P.	Mirrors, mounted and unmounted; of all sorts	P.
Matting, Japanese, made of rice pulp ...	P.	Mitring and wood trimming machine (hand power)	P.
Matting, Japanese, willow	P.	Mitts or gloves for polishing (made of wool front and American cloth) ...	P.
Mattress ticks, Belgian (cotton or flax and cotton mixed)	P.	"Moellon" (grease for manufacture of boots)	N.P.
Maw skins or "vells"	P.	Mohair plush	P.
Measuring instruments, electrical ...	N.P.	Mohair woolsens	P.
Measuring instruments, optical (aluminium)	P.	Moisteners	P.
Measuring pumps	N.P.	Molasses	N.P.
Meat chopper and sausage filler combined	P.	Monogram embossing stamp or press ...	P.
Meat seals made of cold rolled steel strip	P.	Montan wax	N.P.
Medical cabinet (electrical accessories and appliances,	N.P.	Montan wax residue	N.P.
		Mopheads (wood handle with metal fittings)	P.
		Mops, hand dusting, woollen	P.
		Morse sounders, mounted on mahogany base	N.P.
		Mosaic head, made of sand	N.P.
		Mosaic jewellery, mounted on base metal	P.

Mosaic, ordinary	...	P.	Needles, latch	...	P.
Moss and lichens	...	N.P.	Needles, sewing machines	...	P.
Moss, Iceland	...	N.P.	Nerolin	...	N.P.
Moss, Orchels (used for dye making, etc.)	...	N.P.	Nestlé's milk food	...	P.
Motor bath chairs	...	P.	Nestlé's "Milo" food containing no added sugar, but sweetened with condensed milk	...	N.P.
Motor boats	...	P.	Netting looms	...	N.P.
Motor car washers	...	P.	Nickel chrome ribbons	...	P.
Motor generators (Electrical accessories and appliances)	...	N.P.	†Nickelled copper leading in wire	...	P.
Motors and shafting, marine (not electric, and clearly not applicable to motor cars)	...	N.P.	Nickel oxide	...	G.L.
Motor wrenches (motor car accessories)	...	P.	†Nippers, wire	...	P.
Moulds, bullet	...	G.L.	Nipples or ferrules, steel, for gas radiators	...	P.
Moulds, button, fillings and backs	...	P.	†Nipples, spoke, or bolts for cycles	...	P.
Moulds, porcelain, for the manufacture of rubber gloves	...	P.	Nitrate of soda	...	N.P.
Mounts (metal) for ice bags	...	P.	Nitroneters	...	N.P.
Mouse traps (wood and wire)	...	P.	Noils, wool, and camel hair	...	N.P.
Mouthpieces, bamboo	...	N.P.	"Norit," wood charcoal, decolorising	...	N.P.
Mouthpieces, vulcanite, containing less than 50 per cent of rubber, for smoking pipes	...	N.P.	Norwegian fog horns (machine)	...	P.
Muerta tubes (fibre for film coating machines)	...	N.P.	Nozzles for liquid sprayers	...	P.
Muff couplings	...	P.	"Nujol," white mineral oil for medicinal purposes	...	N.P.
Multi-post stamping machine	...	N.P.	Nulomoline syrup	...	N.P.
Mushrooms, dried	...	N.P.	Numbering and dating machines, hand of all kinds, manufactured largely of metal	...	P.
Mushroom spawn	...	N.P.	†Nuts and bolts of all kinds	...	P.
Musical instrument cases, made of fibre	...	N.P.	Nuts, Coquilla	...	N.P.
Musical instrument cases, made partly of leather	...	P.	Nuts, ground nuts, for oil crushing purposes	...	N.P.
Music cases (cotton manufactures)	...	P.	Ground nuts for edible use only	...	P.
Musk, artificial	...	N.P.	Nuts, Kela	...	N.P.
Musk, raw	...	N.P.	*Nuts, used for food	...	P.
Muslins cotton	...	P.	Ochre	...	P.
Musolaphone transmitters	...	N.P.	Oil atomizers	...	N.P.
Mustard	...	N.P.	Oil cans, mower machine	...	P.
Mustard dressing	...	N.P.	Oil cans, reaper	...	P.
Myrabolans	...	N.P.	Oil cleanser "Wundermist"	...	N.P.
Myrtane oil	...	N.P.	Oil containers or founts (used for ordinary oil lighting or heating lamps)	...	P.
Nail cutting off and clinching machines for brush making (hand driven)	...	N.P.	Oil cups	...	P.
Nail or tack pullers	...	P.	Oil-dag. (Concentrated lubricant composed of Acheson graphite, mineral oil, rice powder, and ammonia)	...	N.P.
Nails and tacks made of scrap metals	...	P.	Oil drawing machines and purifying outfits (power driven)	...	N.P.
Nails, brass	...	P.	Oil expeller machines	...	N.P.
Nails, hob	...	P.	Oilers, pocket	...	P.
Nails, iron, cut	...	P.	Oil furnaces (Leyners)	...	N.P.
†Nails, driving screw	...	P.	Oil hole covers	...	P.
Nails, iron, with brass covered heads	...	P.	Oil lamps of all kinds	...	P.
Nails, iron, with all brass heads	...	P.	Oil pumps, brass	...	P.
Nails, or studs for boots and shoes for mountaineering purposes	...	P.	Oil reclaimers	...	N.P.
Nails, upholstery, made of wood and metal	...	P.	Oils :-		
†Nails, wire	...	P.	Aniline	...	N.P.
Nail rod, steel	...	N.P.	Bean	...	N.P.
Naphtha, solvent	...	N.P.	Bergamot	...	N.P.
Naval instruments, brass screw parts for	...	P.	Castor	...	N.P.
Neatsfoot oil	...	N.P.	Chaulmogra	...	N.P.
Necklets, bead and coral	...	P.	Chinese wood	...	N.P.
Needles, hosiery	...	P.	Citronella	...	N.P.
Needles or hooks, Blake, for boot machines	...	P.	Cocanut	...	N.P.
Needles and hooks, embroidery	...	P.	Cod Liver	...	N.P.
Needles, hypodermic	...	P.	Cotton seed	...	N.P.
			Essential, used in the manufacture of perfumery	...	N.P.
			Fish	...	N.P.

Fish, mixed	...	N.P.	Oxygraph machines (acetylene) (used in die making and for slotting)...	N.P.
Pinel	...	P.	Ozone generators, complete (electrical accessories and appliances)	N.P.
Ground nut	...	N.P.	Packing, flax, engine	P.
Herring	...	N.P.	Packing, manufactured mainly of cotton for engines of all kinds	P.
Jasmine (perfumery)	...	P.	Packing, metallic ("Katzen steins"), in ingots	N.P.
Kamanga	...	N.P.	Packing rings, metallic ("Katzen-steins")	P.
Kernel	...	N.P.	Padlocks and locks	P.
Linseed	...	N.P.	Pads, ebonite or vulcanite, containing less than 50 per cent. of rubber	N.P.
Myrbane	...	N.P.	Pads for surgical trusses (sulphur and vulcanised oil)	N.P.
Nea'sfoot	...	N.P.	Pads, rubber stamp inking, in tin boxes	P.
Olive	...	N.P.	Paillons	N.P.
Orris root (concrete oil of)	...	N.P.	Paint boxes, small metal, containing cheap water colours (toys)	P.
Penut	...	N.P.	Paint spraying machines	P.
Perilla	...	N.P.	Palms, dried	N.P.
Rape seed	...	N.P.	Palm Kernels, if not for edible use	N.P.
Salad	...	N.P.	Palm wax	N.P.
Sandalwood	...	N.P.	Palmyra fibre	N.P.
Sardine	...	N.P.	Pausing down machines (tinsmiths' machines)	P.
Shark	...	N.P.	Pans (vacuum) copper, for use in dairies	P.
Soya bean	...	N.P.	Paper cutting machines, lever (hand driven)	N.P.
Sperm	...	N.P.	Paper cutting machines (power driven)	N.P.
White mineral, for medicinal purposes, "Nujol"	...	N.P.	Paper fasteners, automatic	P.
Oil stones	...	G.L.	Paper perforator machine, "Tatum" (power driven)	N.P.
Oil stoves	...	P.	Paper roller-holders	P.
Ointment, Mentholum	...	N.P.	Paper tester (Mullen's)	P.
Ojimes, i.e., beads made of base metal, stone, glass, bone, or wood	...	P.	Paper tube making machines (power driven)	N.P.
Oleine	...	P.	Paragon tape (for insulating joints in electric cables and wires)	P.
Olives	...	P.	Paranitroiline	N.P.
Olives in brine	...	P.	Paraphenylene diamine	N.P.
"Omo" sheeting (cotton fabric coated with water proof solution)	...	P.	Parasols, children's, cotton and bamboo (toys)	P.
Onions	...	N.P.	Parasols, of bamboo and paper	P.
Onion powder	...	P.	Parchment, imitation, made of animal skin	N.P.
Opera glasses	...	P.	Parchment, real	P.
Ophthalmic cases	...	N.P.	Paris green	N.P.
Optical measuring instruments (aluminium)...	...	P.	Parisian blue	P.
Orange flower water	...	P.	Patent wage calculating machines	N.P.
Orange peel, bitter	...	N.P.	Patterns racks (of metal) as used by clothiers and tailors	P.
Orange peel, dried	...	P.	Pavement blocks, glass	P.
*Oranges	...	P.	"Paxolin" insulating material	N.P.
Oichela (moss used for dye making, etc.)	...	N.P.	Peach essence (as strong waters)	P.
Ore emulsifying machines	...	N.P.	Peant butter or paste	N.P.
Organic accelerator powder	...	N.P.	Pearl beads (imitation)	P.
Orientine	...	N.P.	Pearl hominy or hominy grits	N.P.
"Orona" soap cleanser...	...	P.	Pearl spoons	N.P.
Orpiment	...	P.	Pearls, unset, and unset precious stones other than unset diamonds	G.L.
Orris root	...	N.P.	Pearls, imitation, and imitations of other precious stones	P.
Orris root, concrete oil of	...	N.P.	Peas, dried	N.P.
Orris root, resinoid of	...	N.P.	Peat dust	P.
Ortopedic appliances of hardware	...	P.	Pedal operating wheels	P.
Osmonda, root of fern (used for potting orchids)	...	P.	Pedometers	P.
Ovens, steam heated	...	N.P.		
Over-edge sewing machines	...	P.		
Overhead wash founts for the cleaning of carriages and motor cars	...	P.		
Oxide of antimony	...	N.P.		
Oxide of cobalt	...	P.		
Oxide of copper	...	P.		
Oxide of iron	...	P.		
Oxide of nickel	...	G.L.		
Oxide of tin	...	P.		
Oxide of zinc	...	P.		
Oxy acetylene welding and cutting equipments, complete	...	N.P.		
Oxygen containers (steel cylinders)	...	P.		

Peel, citron, dried or drained	...	P.	Pipe cutters	...	...
Peel in brine	...	...	P.	Pipe fittings, cast, i.e., bends, bu-	...
Peel, lemon or bitter orange, in brine	...	...	P.	ings, caps, couplings, crosses,	...
Pegs or knobs, japanned iron	...	...	P.	elbows, lockouts, nipples, plugs,	...
Pen arms, steel	...	...	P.	tees	...
Pencil flashlight (pencil holder and flashlight combined)	...	...	...	Pipes, aluminium	...
Pencil sharpening machines	...	...	P.	Pipes, tobacco	...
Pencil sharpeners (metal)	...	...	P.	Pipe vices	...
Pencil tips (brass)	...	...	P.	Pipe wrenches	...
Pennants and banners	...	...	P.	Pen winding machine (textile) (power driven)	...
Pen nibs, gold	...	...	P.	Pitch, Petroleum	...
Pen nibs, steel	...	...	P.	Pitch, vegetable	...
Pen points, steel	...	...	P.	Pituitary glands of animals	...
Peperoni	...	N.P.	P.	Plait, chenille, made principally of artificial silk and ramie	...
Pepper	...	N.P.	P.	Plait, Cuba	...
Peppermint	...	N.P.	P.	Plait, rush	...
Perambulator joints, steel	...	...	P.	Plait (Swiss) mohair and imitation silk	...
Percolators, coffee (as hollow-ware)	...	...	P.	Plait, tagal	...
Percussion cap shells	...	N.P.	P.	Plait, visca	...
Perfectel	...	N.P.	P.	Plaits and braids, chip, straw or wood	...
Perforators, letter for filing purposes	...	...	P.	Plaits, artificial silk with chip founda-	...
Perfumed spirit	...	...	P.	tion	...
Perfumes, synthetic	...	...	P.	Planimeters	...
Perfumery, spirit, rectified	...	...	N.P.	Plants and roots, dried	...
Perdy plate for turning	...	N.P.	N.P.	Plant sprayers, hand (also used for distributing disinfectants)	...
Perry	...	N.P.	N.P.	Plate, black	...
Persian berries	...	N.P.	N.P.	Platens, wool hand carding	...
Petroleum jellies	...	N.P.	N.P.	Plates, for duplicator steel file	...
Pharmaceutical and photographic chemicals	...	N.P.	N.P.	Plates, grinding, for coffee mill	...
Phenacetin	...	N.P.	N.P.	Plates, pewter, engraved for name	...
Phosphate of lime	...	N.P.	N.P.	Plates or sheets, copper, cut to shape and size for engraving	...
Phosphate (tri basic of lime)	...	N.P.	N.P.	Plates, steel, for pathos	...
Phosphate rock	...	N.P.	N.P.	†Plasterers' and bricklayers' trowels (as masons' tools)	...
Phosphor bronze or brass metal cloth	...	P.	N.P.	Platinum lustre, liquid	...
Phosphor bronze sheets, cut to size	...	P.	N.P.	†Pliers	...
Photographic apparatus, including any article or part thereof designed or adapted or commonly used for the taking, developing or printing of photographs	...	...	P.	Plugs, chaplet, taper	...
Photographic films	...	...	P.	Plum water	...
Photographic glass	...	...	P.	Flu-b, mohair	...
Photographic printing frames, wooden	...	...	P.	Pneumatic tyre making machine (power driven)	...
Photographic shutters, metal	...	...	P.	Pocket lighters, metal	...
Photometer	...	N.P.	N.P.	Polish, liquid, "Electroshine"	...
Photomicrographic apparatus	...	N.P.	N.P.	Polishers or dusters, pocket, shoe, cotton, wool and canvas	...
Phthalic anhydride	...	N.P.	N.P.	Polishes and dressings, boot and shoe, not containing spirit	...
Passava or Yucca starch	...	N.P.	N.P.	Polishing powder "Glassite," used in polishing lenses	...
Pickers, hide for textile looms	...	N.P.	N.P.	Pocket oilers	...
Picking bands, chrome leather	...	G.L.	N.P.	Polo balls, made of bamboo root	...
Piercers, round hole	...	...	P.	Pomades (perfumery)	...
Pig-skin riddles, wooden rim, pig-skin centre	...	...	P.	Porcelain electric light accessories (no brass fitting)	...
Pile drive hammers (power driven)	...	N.P.	N.P.	Pork and beans, tinned	...
Pills, medicinal	...	N.P.	N.P.	Port-a-phone (vulcanite fittings and small battery) (for deafness)	...
Pilocarpine (medicinal preparation)	...	N.P.	N.P.	Potash, caustic	...
Pimentos, pimientos and piments	...	N.P.	N.P.	Potassium bromide	...
Pin burnishing machines	...	N.P.	N.P.	Potato mashing machines (hand power)	...
Pincers, seal	...	...	P.	Potato mashing machines (Peerless) (power driven)	...
Pinions, raw hide	...	G.L.	N.P.	Potato peelers (household appliances)	...
Pinking and slotting machine (hand-driven)	...	...	P.	Pet cleaners strands of cotton with a thin inter-woven twist of copper, the whole mounted on a wooden stick)	...
Pins, cane	...	...	N.P.		...
Pins, drawing	...	...	P.		...
Pins, hinge, with cone heads	...	...	P.		...
Pins, push, made chiefly of glass	...	...	P.		...
Pins, taper, steel	...	...	P.		...
†Pins, wire	...	...	P.		...
Pipe case fasteners	...	...	P.		...
Pipe cleaners, cotton and wire	...	...	P.		...

Pots, cooking	...	P.	Quabong, i.e., leather sheet composed of ground and shredded sole cuttings compressed	P.
Poultry farming ironware and furniture	...	P.	Quartz, granulated crystal	P.
Pourers, glass	...	P.	Quartz, fine and rough	P.
Powder (toilet preparations)	...	P.	Quartz manufactures (earthenware)	P.
Powder, blue	...	P.	Quercitron bark extract	P.
Powder, bronze (gold)	...	P.	Quicksilver	N.P.
Powder colours	...	P.	Quinium	N.P.
Powder, emery	...	N.P.	Quinquina bark	N.P.
Powder, foot (Fastep)	...	P.		
Powder, organic accelerator	...	N.P.	Rabbit pelt used for glue making	N.P.
Powder, polishing, "Diamantine"	...	N.P.	Racks, pattern metal, used by clothiers and tailors	P.
Powder, silver bronze	...	P.	Racks, tin, for holding rubber stamps	P.
Powder, Turkey stone	...	G.L.	Radiators or heaters, electric, portable	P.
Powderpaint	...	P.	Radiators (steam or water)	P.
Powders, aromatic, for flavouring Vermouth	...	N.P.	Radiolaria (diatomite)	P.
Precious stones, unset, other than unset diamonds (including pearls)	...	G.L.	Raffia, manufactures of	P.
Presses, high embossing machine	...	N.P.	Rags, angola (as woollen rags)	N.P.
Presses, trouser, fibre or cardboard	...	N.P.	Rags, woollen	N.P.
Presses, trouser, other than fibre or cardboard	...	P.	Rails, tramway	N.P.
Press for transformer cores	...	N.P.	*Raisins	P.
Press machine, automatic, for gramophone records	...	N.P.	†Rakes, garden and agricultural, with or without handles	P.
Pressing machines, cocoa	...	N.P.	Ramie br id	N.P.
Press studs and fasteners for wearing apparel, etc.	...	P.	Ramie line and tow	N.P.
Pressure recorders	...	N.P.	Rams, hydraulic	N.P.
Primus stoves, burners for, and tools for removing nipples from the burners	...	P.	Rape seed	N.P.
Printers' iron spacing material	...	P.	Rape seed oil	N.P.
Printing blocks, electrotpe	...	P.	Raspberry fruit extract containing no alcohol	N.P.
Printing machine blankets	...	P.	Rattan, canvas lined	P.
Printing machines, for enamelled dials	...	N.P.	Rattans and canes, unvarnished	N.P.
Printing machines, intertype	...	N.P.	Rat traps (wood and wire)	P.
Printing tie ups	...	P.	Rawhide banding	N.P.
Printing type (metal)	...	P.	Rawhide belting	N.P.
Protoxide of sodium	...	N.P.	Rawhide hammer faces	N.P.
Puff boxes, fancy, metal	...	P.	Rawhide pinions	G.L.
Puffs, powder	...	P.	Rawhide twist bands	N.P.
Pulley blocks, Yale triplex	...	P.	"Raylux" (chemical decolorizer)	N.P.
Pulley and pulley blocks	...	P.	Razor blade sharpeners (safety)	P.
Pulleys, driving, iron and steel	...	P.	Razor holders, safety	P.
Pulverised metal in powder used for hardening factory and other concrete floors)	...	N.P.	Razor safety blades, steel blanks for	P.
Pumice stone and pumice powder	...	G.L.	Razor paste (emery)	N.P.
Pumps, air electric	...	N.P.	Razor sharpeners, mechanical	P.
Pumps, breast (rubber and glass)	...	P.	Razor strops and Razor stropers, automatic	P.
Pumps, boiler feed	...	N.P.	†Reamers, as taps	P.
Pumps, gear	...	N.P.	Reaper oil cans	P.
Pumps, lubricating, or lubricators, mechanical or power driven	...	N.P.	Recorders, mono-combustion	N.P.
Pumps, measuring	...	N.P.	Recording blanks, composition or wax	N.P.
Pumps, not driven by power	...	P.	Rectifiers for charging batteries	N.P.
Pumps, oil, brass	...	P.	"Rectigraph" photographic copying apparatus	P.
Pumps, power driven	...	N.P.	Red argol lees	N.P.
Pumps, vacuum	...	N.P.	Red gum accroides or Yacca gum	N.P.
Punches	...	P.	Red lead	P.
Punches for poultry	...	P.	Red oxide	P.
Punches for sealing outlets	...	P.	Red peppers, preserved	N.P.
Punches, steel, letters and figures	...	P.	Red pigment	P.
Purses, brocade, cotton	...	P.	Reeds	N.P.
Purses, metal	...	P.	Reels, fishing, brass	P.
Push pins, made principally of glass	...	P.	Reels, iron, for paper splitting machines	P.
Pyrethrum flower (insectifuge)	...	N.P.	Refiners and shell fillers	P.
Pyrogallie acid	...	N.P.	Refiner machines, pulp, Jordan engine	N.P.
Pyrometers	...	N.P.	Reflectors, enamelled iron	P.
Pyroxelene (straw plaiting)	...	P.	Refrigerating machines (electric power)	N.P.
			Regulators and dynamos	N.P.

Regulators, damper, for water and steam boilers	P.	Rollers, rubber-covered for clothes wringers	G.L.
Regulators, gas, iron, and parts thereof	P.	Roofing felt, made of refuse from cotton and woollen rags treated with asphalt	N.P.
Regulators, temperature	N.P.	Rooibosch tea	N.P.
Bennet, dry, and extract of	G.L.	"Root-a-trotter" cycle alarms	P.
Rennets (bladders, casings, etc.)	P.	Root of fern, <i>Osmunda</i> (used for potting orchids)	P.
Resin, artificial (phenol and cresylic acid)	N.P.	Roots and plants, dried	N.P.
Returned empties :—	G.L.	Ropes, straw	N.P.
The General Licence covering "Returned Empties" is applicable to returned empties of the following type :—		Rosaries	G.L.
Bags.		Roses, shower, brass and copper	P.
Barrels.		Roses, sprinkler (for watering cans)	P.
Baskets.		Rosewater	P.
Biscuit empties.		Rotary blowers, air compressors	N.P.
Bobbins.		Rotary converters electric	N.P.
Bottles in cases or crates.		Rota-strop (mechanical razor sharpener)	P.
Boxes (collapsible or otherwise).		Rouge leaflets	P.
Cans.		Rubber-covered rollers, for clothes wringers	G.L.
Carboys.		Rubber-faced cotton fabric	P.
Cases.		Rubber guillotines (hand power)	P.
Casks.		Rubberite belting	P.
Crates.		Rubber, reclaimed	G.L.
Cylinders.		Rubber scrap or waste	P.
Drums.		Rubber stamping outfit	P.
Fish packages.		Rubber stamp inking pads in tin boxes	P.
Frames for cloth.		Rubber tyre cutting or slitting machines (power driven)	N.P.
Jars.		Rubies synthetic	N.P.
Paper shields.		Rugs, Baluch	P.
Rings, wrought iron (used as tube protectors).		Rugs, hemp and jute	P.
Roller.		Rugs, made of cow hair	P.
Sacks.		Rule benders	P.
Skips.		Rule cutters	P.
Spools.		Rulers, bamboo	P.
Re-winding machines for carbon paper (power driven)	N.P.	Run, compounds of	P.
Rhizany root (for medicinal purposes)	N.P.	Run, imitation	P.
Rhubarb (medicinal)	N.P.	Runway trolleys	P.
Ribbon, metal or brass	P.	Rush envelopes	P.
Ribbons, nickel chrome	P.	Rushes	N.P.
Ribbons, typewriter	P.	Rush plait	N.P.
Riddles, pig-skin (wooden rim, pig-skin centre)	P.	Russia crash	P.
Rifles of all kinds	P.	Rye, spurred	N.P.
Rings and screws (for compasses)	P.	Saccharin	N.P.
Rings, clay, for gas mantles	P.	Safes, as hardware	P.
Rings, curtain, brass	P.	Safety pins, wire	P.
Rings for chains, base metal (imitation jewellery)	P.	Safety razor holders	P.
Rings, key, steel	P.	Saffron	N.P.
Rings, magnesite	P.	Sago flour	N.P.
Rivolin	P.	Salad oil	N.P.
Rivets	P.	Saké	G.L.
Rivets, punched steel	P.	Salicylic acid	N.P.
Rivet setting machine (hand power)	P.	Salmon paste	P.
Road grading machines (horse drawn)	N.P.	"Salol" (intestinal disinfectant)	N.P.
Rock crystal	N.P.	Salometers	N.P.
Rock drills (hand driven)	P.	Salt cellars	P.
Rod cutters	P.	Samples, all <i>bona fide</i> commercial, however imported	G.L.
Rods, asbestos	N.P.	Sandals, cotton and felt, cotton, straw and felt, cotton, felt and leafah	P.
Rods, curtain, metal	P.	Sandalwood oil	N.P.
Rods, fishing, bamboo	N.P.	Sand stone, including Scotch stone	P.
Rods, fishing, split cane	N.P.	Sand moulding machines (power driven)	N.P.
Rods, packing, or tools, steel	P.	Sanitary towels	P.
Rods, steel screw	P.	Sapolio (as soap)	P.
Rods, wire	P.	Sash balances	P.
Roller bearings	P.		
Rollers, copper	P.		

Satin white...	...	P.	Sessamum seed	...	N.P.
Saucepan clearer (fibre bristles)	...	P.	Shade adjusters	...	P.
Sauces, Cranberry, tomato-fish, Mandalay	...	P.	Shades, alabaster, lamp	...	N.P.
"Saurolo" ammonium ichthosulphonate (medicinal preparation)	...	N.P.	Shades, ceiling, enamelled iron	...	P.
Sawblades, fret	...	P.	Shades, eye (linen)	...	P.
†Saw blades, hack	...	N.P.	Shades, glass, gas	...	P.
Sawdust	...	P.	Shading medium plates ("Days") for litho printing	...	N.P.
Saws, circular for wood-cutting machines	...	P.	Shafting couplings and hangers, iron	...	P.
Saw screws	...	P.	Sharpeners for safety razor blades	...	P.
Saws, folding	...	P.	Sharpeners, mechanical, for razors	...	P.
Saws, seeder	...	P.	Sharpening stones	...	G.L.
Saw, steel band, setting machine (hand driven)	...	P.	Shaving-pot, electric heated (as hollow-ware)	...	P.
Saws, steel band	...	P.	Shaving stick cases, nickelled and polished	...	P.
Scales, hosiery	...	P.	Shawls, cotton, knitted	...	P.
Scales, household	...	P.	Shears, bench, metal	...	P.
Scalloping machines (textile) (power driven)	...	N. P.	†Shears, as tools	...	P.
Scarf pin protectors, brass	...	P.	Shears, scroll (hand driven)	...	P.
Scissors and shears, all sorts	...	P.	Sheep branding fluid (paints and pigments)	...	P.
Scourers or scrubbers, fibre	...	P.	Sheeting "Omo" (cotton fabric coated with water-proof solution)	...	P.
Screw brass parts (for naval instruments)	...	P.	Sheets or plates, copper, cut to shape and size for engraving	...	P.
Screw brass parts (for use on telephones)	...	G. L.	Sheets, steel, planished	...	N.P.
†Screwing tackle, i.e., taps, dies and stocks, thread milling cutters, chasers	...	P.	Sheets, tinned, nickelled and polished, commonly known as tin plates	...	N.P.
Screws and rings, for compasses	...	P.	Shellac, not containing spirit	...	N.P.
Screws of base metal, including: coach or bolt headed; grub; saw; stock square, steel; thread (American) as iron and steel nuts; thumb, iron or steel; wire	...	P.	Shell filler and refiner	...	P.
Serim (cotton manufacture)	...	P.	Shells for percussion caps	...	N.P.
Scroll shears (hand driven)	...	P.	Shimming metal, laminated (brass) for packing	...	N.P.
Scourers, copper pot	...	P.	Ships fenders, cane	...	N.P.
†Scythes and sickles	...	P.	Shoddy	...	P.
Sea grass cord	...	N. P.	Shoe laces, cotton	...	P.
Sealing machines, rapid	...	P.	Shoes or slippers, bathing, plaited hemp soles, cotton uppers, i.e., mainly of hemp	...	N.P.
Sealing outfit, i.e., seals and small candlesticks (metal)	...	P.	Shoes, cotton canvas for bathing, no leather stiffeners and no heels	...	P.
Sealing outfit for timber	...	P.	Shoes, cotton, felt, thin leather soles	...	P.
Seal pricers	...	P.	Shoes, jute and cotton, i.e., jute sole and cotton uppers	...	N.P.
Seals, Cary's	...	P.	Shoe stretching machines	...	P.
Seals, cold rolled steel strip for meat	...	P.	Shoes, velvet uppers, leather heels, soles and stiffeners	...	P.
Searchlights	...	N. P.	Shower roses, brass and copper	...	P.
Seed cabinets, steel lined	...	P.	Showers for baths, brass or copper	...	P.
Seeder saws	...	P.	Shutters, photographic (metal)	...	P.
Seed, flax	...	N. P.	†Sickles and scythes	...	P.
Seeds:—			Sifters, flour	...	P.
Cotton	...	N.P.	Sifters, sugar, glass holders with metal mount	...	P.
Dari (shipped in a dry state)	...	N.P.	Signal apparatus, auto-call telephone	...	N.P.
For expressing oil	...	N.P.	Signal, steel, for card index system	...	P.
Linsed	...	N.P.	Signals, tramway (electrical)	...	N.P.
Made of thread and gum	...	P.	Signowriters, signature stamping machines (hand driven)	...	P.
Rape	...	N.P.	Signs, advertising, complete with letters, figures and frames	...	P.
Sesame (shipped in a dry state)	...	N.P.	Signs, show, metal enamelled	...	P.
Sessamum	...	N.P.	Silica cotton	...	P.
See-saws (as games)	...	P.	Silica ware, as glassware	...	P.
Seigle ergote	...	N.P.	Silk, artificial, manufactures of, made of viscose	...	P.
Selenium metal (paints)	...	P.	*Silk, pure and mixed, and silk manufactures (articles containing 25 per cent. of silk by weight or wholly silk in warp or weft are to be treated as silk manufactured)	...	P.
Senega	...	N.P.			
Seuna pods and leaves	...	N.P.			
Separators, cream	...	P.			
Separators, oil	...	P.			
"Serax" corks, i.e., tin discs with lining of cork	...	P.			
Sesame seed (shipped in a dry state)	...	N.P.			

Silk, raw waste	...	N.P.	Ox tail	...	N.P.
Silkworm gut	...	N.P.	Pepper pot	...	N.P.
Silver bronze powder	...	P.	Printanier	...	N.P.
Silver loaf	...	P.	Tomato ("Okra")	...	N.P.
*Silver ware	...	P.	Tomato	...	N.P.
Simplaphones (similar to Port-ophones)	...	N.P.	Vegetable	...	N.P.
Simple syrup	...	P.	Vermicelli and tomato	...	N.P.
Sink cleaners	...	P.	Soya bean oil	...	N.P.
Size, gilders' burnish	...	N.P.	Soya beans, crushed	...	P.
Skins, for capping medicinal preparations	...	G.L.	Soya bean meal	...	P.
Skins, goat and sheep, tanned but unfinished	...	P.	Soya cake (for cattle feeding)	...	N.P.
Skins or "vells," Maw	...	P.	Soy (containing added sugar)	...	P.
Sliding-door fittings, ball bearings	...	P.	Soy (not containing added sugar)	...	N.P.
Sliding-door hangers	...	P.	Spacing collars	...	P.
Slippers, bathing, etc. (See shoes.)	...		Spacing material, iron, for printers	...	P.
Slippers, plush, with stout leather soles and heels	...	P.	Spaghetti à l'italienne	...	N.P.
Slot game machines, automatic	...	P.	Spaghetti with tomato sauce	...	N.P.
Smalts	...	P.	Spaghetti with tomato sauce and cheese	...	N.P.
Soap, black split, hard tanners' dubbin, containing mineral wax and saponified fat	...	P.	Spanish earth	...	N.P.
Soap cleanser, "Orona"	...	P.	Spanish clay	...	N.P.
Soap drying machines (power driven)	N.P.		†Spanners	...	P.
Soap, hand cleaner, of pumice "Snap"	P.		Sparterie, imitation, cotton and gum	...	P.
Soap-plodder or moulding machines (power driven)	N.P.		Sparterie, real	...	P.
Soap, polishing "Alumishine"	...	P.	"Sparto" (headache remedy)	...	N.P.
Sockets for drill sleeves	...	P.	Spectacle cases (cardboard and metal)	...	P.
Sockets (iron or steel) for iron wire rope	...	P.	Spectacle cases, metal, lined with fabric of any description	...	P.
Socks, arctic, made mainly of cotton	...	P.	Spectacles with lenses	...	N.P.
Socks, cork	...	N.P.	"Speedograph" (letter reproducing machine)	...	N.P.
Socks, felt	...	P.	Sperm oil	...	N.P.
Socks, goat hair	...	P.	Spice, concentrated	...	N.P.
Socks, goatskin	...	N.P.	"Spiralite" advertising device (electric)	...	P.
Socks, grass	...	P.	Spirit levels	...	G.L.
Socks, loofah	...	N.P.	Spirit, neutral	...	P.
Soda ash	...	N.P.	Spirit, perfumery, rectified	...	P.
Sodium fluoride	...	N.P.	*Spirits	...	P.
Sodium carbonate (paints)	...	P.	Splicing sleeves	...	P.
Sodium sulphide	...	N.P.	Splints (for match making)	...	P.
Soldering flux	...	N.P.	†Spoke nipples or bolts for cycles	...	P.
Soldering iron, combination	...	F.	"Spon Tem" powder paste	...	N.P.
Soldering iron, electrical	...	P.	Spools, typewriter	...	P.
Sole cuttings, shredded (compressed)	...	P.	Spoons, enamelled	...	P.
Soles for clogs, etc. (steel)	...	P.	Spoons, metal-plated	...	P.
Somatore	...	N.P.	Spoons, pearl	...	N.P.
Sounders and keys	...	P.	Spoons, tinned iron	...	P.
Sounders (Morse) mounted on mahogany base	...	N.P.	Sprayers, plant (also used for distributing disinfectants)	...	P.
Soup, condensed	...	N.P.	Sprayers and bellows for powder (hand power)	...	P.
Soup extract, vegetable...	...	N.P.	Spraying apparatus (electric)	...	P.
Soups :—			Spraying machines (for white and lime washing and paint)	...	P.
Asparagus	...	N.P.	Spring block fasteners (for shoe lasts)	...	P.
Beef	...	N.P.	Spring chuck, steel	...	P.
Bouillon	...	N.P.	Springs, hair	...	P.
Celery	...	N.P.	Spring steel sheets	...	N.P.
Chicken	...	N.P.	Springs (small) for petrol lighting machines	...	P.
Chicken gumbo (Okra)	...	N.P.	Springs, spiral	...	P.
Clam bouillon	...	N.P.	Sprinkler corks	...	P.
Clam chowdar	...	N.P.	Sprinkler roses (for watering cans)	...	P.
Consommé	...	N.P.	Sprinklers, lawn	...	P.
Green pea	...	N.P.	Stamp-fixing machines	...	N.P.
Julienne	...	N.P.	Stamping outfits, rubber (complete)	...	P.
Mook turtle	...	N.P.	Stampings, fancy metal, for photo frames	...	F.
Mulligatawny	...	N.P.	Stampings, steel	...	P.
Mutton broth	...	N.P.	Stamp or press, monogram embossing	...	P.

Stamps, dating or name, i.e., metal or wood with rubber type ...	P.	Straw sheets for tipping cigarettes ...	N.P.
Standard for portable lamp (electric) with inkstand ...	P.	Strings of all kinds for musical instruments ...	G.L.
Stands, match (metal) ...	P.	†Strip, brass ...	P.
Staple presses, "Hotchkiss" ...	P.	†Strip, iron hook ...	P.
†Staples, iron or steel ...	P.	†Strip steel for the manufacture of tubes, band saws, and other articles of steel ...	P.
Staples, steel (used for tacking labels on boxes, wagons, etc., and in connection with patent automatic machines; ...	P.	Strippers, steel, for dried fruit ...	P.
†Staples, wire ...	P.	Strop-rotas, mechanical razor sharpeners ...	P.
Starch, corn ...	N.P.	Strops and stoppers (automatic) for razors ...	P.
Starch, potato and sweet potato ...	N.P.	†Struts, trenching ...	P.
Starch printing machines (hand driven) ...	N.P.	Studs, metal, with celluloid backs ...	P.
Stargum ...	N.P.	Studs or nails for boots and shoes for mountaineering purposes ...	P.
Starters (electric) ...	N.P.	Studs, press, metal and fasteners for wearing apparel, etc. ...	P.
Statuettes, lead, small ...	P.	Succory root ...	N.P.
Steam traps ...	P.	Sucro ...	N.P.
Stearine (not being stearic acid) ...	N.P.	Sucrose, glycerine substitute ...	N.P.
Steatite ...	N.P.	Sugar corn ...	P.
Steatite burners ...	N.P.	Sugar, grape ...	N.P.
Steel band ...	P.	Sugar, invert ...	N.P.
Steel blue ...	P.	Sugar, maple ...	N.P.
Steel in sheets, planished ...	N.P.	Sugar of milk ...	N.P.
Steel plates for patterns ...	P.	Sugar sifters, glassholder with metal mount ...	P.
†Steel strip, for the manufacture of tubes, band saws, and other articles of steel ...	P.	Sugar almonds ...	P.
†Steel strip, heddle ...	P.	Sugared caraway seeds ...	P.
Steel strips, toothed ...	P.	Sugar syrup cane, as molasses ...	N.P.
Steel tiering machines (hand driven) ...	N.P.	Sugar syrup, white cane ...	N.P.
Steel wool ...	N.P.	Suit cases, bamboo ...	P.
"Stek O" (powder used for fixing by bookmaking and stationery trades) ...	N.P.	Suit cases, vulcanised fibre ...	N.P.
Stem making machines (power driven) for electric lamps ...	N.P.	Sulphate of alumina ...	N.P.
Stencil carriers, metal ...	P.	Sulphate of barium ...	P.
Stencil cutting machines ...	N.P.	Sulphate of baryta ...	P.
Stencil plates, phosphor bronze ...	P.	Sulphate of copper ...	N.P.
Stencils ...	P.	Sulphur ...	N.P.
Sterilising apparatus for surgical instruments ...	P.	Sultanas ...	P.
Stiffeners and counters, fibre (made of vegetable fibre; ...	N.P.	Sumac, dried leaves for tanning ...	N.P.
Stilettoes, embroidery ...	P.	Sumac extract (containing 28 per cent. tannin) ...	N.P.
Stitching wax ...	N.P.	Sunset sap dyes ...	N.P.
Stockinette ...	P.	Surgical appliances: "Albee" bone operative set ...	N.P.
Stones, grinding ...	G.L.	Tungsten target X-Ray tubes ...	N.P.
Stones, oil ...	G.L.	Surgical dressings, absorbent cotton, surgeon's lint, and other medicinal requirements of cotton manufacture ...	P.
Stones, sharpening ...	G.L.	Surgical files ...	P.
Stoppers, "Serax," i.e., tin disc with lining of cork ...	P.	Surgical trusses, elastic ...	N.P.
Stopples and necks, brass, for water bottles ...	P.	Suspender fittings, metal ...	P.
Stove cases (spirit, empty, made of cardboard with tin lid) ...	P.	Swage shapers ...	P.
Stove fittings, i.e., dovetail, door catches and hinge tubes ...	P.	Swing outfits (as games) ...	P.
Stoves, electric (as stoves and ranges) ...	P.	Swiss plait (mohair and imitation silk) ...	P.
Stoves, oil ...	P.	Switches, electric ...	P.
Stoves or travelling comforts ...	P.	Syringes, medical, of all kinds ...	G.L.
Strainers for liquid sprayers ...	P.	Syrup, cane sugar, as molasses ...	N.P.
Strapping or baling machines (hand power) ...	P.	Syrup, corn ...	N.P.
Strap pullers for sealing outfit ...	P.	Syrup, nulemoline ...	N.P.
Straps, leather (for the manufacture of chrome tanned leather belting) ...	P.	Syrup, simple ...	P.
Straps, lug (cotton) ...	P.	Syrup, sugar white cane ...	N.P.
Straps, tie (cotton cord with metal) ...	P.	Tables, fracture and orthopaedic ...	P.
		Taclets or signs, show, metal enamelled ...	P.
		Table-ware, porcelain ...	P.
		Tabulating and sorting machine and key punch ...	N.P.

Tack lifters ...	P.	"Thalets" (chocolate laxative sweets)	P.
Tack or nail pullers ...	P.	Theobromine pure alkaloid (medicinal preparation) ...	N.P.
Tacks and nails made of scrap metal...	P.	Theobromine sodium salicylate (medicinal preparation) ...	N.P.
Tagal hoods ...	P.	Thermometers ...	N.P.
Tagal plaits ...	N.P.	Thermoscopes ...	N.P.
Tag machines, "Hotchkiss" ...	N.P.	Thermos flasks ...	P.
Tag marking machines ...	N.P.	Thermostats ...	N.P.
Tags or hangers, suspension, cotton cloth gummed ...	P.	"Thiol," tar product ...	N.P.
Tags, tin ...	P.	Thorium ...	N.P.
Talc ...	N.P.	Thorium nitrate ...	N.P.
Talc crayons (for marking iron and steel) ...	N.P.	Thread, copper tinsel ...	P.
Talcum powder (toilet requisite) ...	P.	Thread, gold, gilt, silver ...	P.
Talc fibre ...	N.P.	†Thread milling cutters, chasers, taps, dies and stocks (screwing tackle) ...	P.
Talc watch discs ...	N.P.	Thumb screws, iron or steel ...	P.
Tally meters (used for recording lineal feet of lumber as it passes through machine) ...	N.P.	Tie fasteners and buckles ...	P.
Tally registers, automatic ...	N.P.	Tie straps (cotton cord with metal) ...	P.
Tangle foot. (Insecticide.) ...	N.P.	Timber wagons (horse drawn) ...	N.P.
Tanks, aluminium ...	P.	Time recorders, watchmen's ...	P.
†Tanks of enamelled steel with glass lining ...	P.	Timing machines, automatic ...	N.P.
Tanks, melting ...	P.	Tinder lighters, composition ...	N.P.
†Tape brass ...	P.	Tin-foil ...	P.
Tape, cloth, gummed ...	P.	Tinned sheets, nickelled and polished, commonly known as "tin plates".	N.P.
Tape, grass ...	P.	Tin oxide ...	P.
Tape, mica ...	N.P.	Tin printing machines, rotary, or "Voiron" roto offset press ...	N.P.
Tape moistener machines, automatic (pedal driven) ...	N.P.	Tinsmiths' machines (power driven). Tinsmiths' machines (hand driven), viz., beading; burring; grovers; thin oval; handle formers, panning down, double-seaming; closing; barfolder; wire-bending, wire-cutting and bail formers; tube formers ...	P.
Tape, "Okonite," rubber, insulating...	P.	Tins, with printed label... & ...	P.
Tape, paragon, for insulating joints in electric cables and wires ...	P.	Toaster, electric, for table use ...	P.
Tape, vegetable, or bast ...	P.	Tobacco cases, metal ...	P.
Taper pins, steel ...	P.	Tobacco pipes ...	N.P.
Tapes, steel, cold rolled...	N.P.	Tomatoes, canned ...	P.
Tapping attachments ...	P.	Tomatoes, preserved and preparations thereof ...	P.
†Taps, dies and stocks, thread milling cutters, chasers. (Screwing tackle).	P.	Tomato chutney ...	P.
†Taps, for screwing ...	P.	Tomato extract ...	P.
Taps or gates, for oil or molasses ...	P.	Tomato fish sauce ...	P.
Tartar emetic ...	N.P.	Tomato ketchup ...	P.
Tar, vegetable ...	N.P.	Tomato paste ...	P.
Teapots, electric heated...	P.	Tomato puree ...	P.
Ten spoons, enamelled ...	P.	Tomato soup ...	N.P.
Tea spoons, metal plated ...	P.	Tongs, for curling and waving hair ...	P.
Telegraph and telephone insulators, glass ...	P.	Tonometers ...	N.P.
Telegraph keyboard perforating machine ...	P.	Tonquin beans ...	N.P.
Telephone and telephone parts except telephone brackets and parts thereof...	G.L.	Toel, "Austral," combination ...	P.
Telephone switchboards and parts ...	G.L.	Toolholders, engineers' ...	P.
Temperature regulators...	N.P.	†Tools (agricultural, carpenters', coopers', engineers', joiners', masons', shipwrights', and edge...	P.
Templates, propeller cone ...	N.P.	Tools or rods, packing (steel) ...	P.
Tenter hooks ...	P.	Torch cases, made of soft iron scrap with or without lenses and bulbs.	P.
Terminal cocks and gauges (used by dentists) ...	P.	Towels, sanitary ...	P.
Terminals, brass, for electric fuse boards ...	G.L.	Tractors, agricultural (agrimotors) driven by motor power) ...	P.
Terpineol ...	N.P.	Tramcar journal boxes ...	P.
Test clips, copper (for use in testing electrical instruments) ...	P.	Tramway rails ...	N.P.
Tetrachloride of titanium (liquid) ...	N.P.	Tramway signals (electrical) ...	N.P.
Textile cutting machines, automatic (power driven) ...	N.P.	Transformer coil winding machines ...	N.P.
Textile substitute for leather, used in boot manufacturing...	P.	Transformer machines, viz.:—Paper spinning machines (for insulating the conductors forming the transformer coils) ...	N.P.
Textile weighing machines ...	P.		

Transformer testing sets (electrical accessories and appliances) ...	N.P.	Turpentine ...	N.P.
Transformers (electrical accessories and appliances) ...	N.P.	Type, printing (metal) ...	P.
Transmitter installation or multiplex telegraphic apparatus ...	N.P.	Typewriter ribbons ...	P.
Traps and killers for flies ...	P.	Typewriter spools ...	P.
Traps for vermin (wood and wire) ...	P.	Typographical numbering machines... ..	P.
Traps, steam ...	P.	Tyre grooving machines ...	P.
Trays, ash, metal ...	P.	Tyre levers, cycle ...	P.
Tree bark, crushed, used for cleaning	N.P.	Tyre vulcanising plant (hand) ...	P.
†Trenching struts ...	P.	Tyre vulcaniser, electric ...	P.
Tri-basic phosphate of lime ...	N.P.	Ultramarine blue ...	P.
• Tricycles, children's (toys) ...	P.	Umber ...	P.
Trimmers and cutters, for mounts and show-cards ...	N.P.	Umbrella frames and fittings (metal) ...	P.
Trimming and braids, metal thread	P.	Umbrella handles, lacquered (as wood manufactures) ...	P.
Trinkets, metal, other than jewellery (as Toys) ...	P.	Umbrellas, complete ...	N.P.
Trip levers, steel ...	P.	Unions, white metal ...	P.
Tripods, camera (metal) ...	P.	Vacuum flasks ...	P.
Tripoli powder (diatomite or infusorial earth) ...	P.	Vacuum jars ...	P.
Trolley pole catchers ...	P.	Vacuum pans, copper, for use in dairies ...	P.
Trolley wire splicers ...	P.	Valonia extract (Tanning extract) ...	P.
Trolleys, girder ...	P.	Valve discs ...	P.
Trolleys, runway ...	P.	Valves, pneumatic tyre ...	P.
Trouser presses, fibre or cardboard ...	N.P.	Vanillin ...	N.P.
Trouser presses, other than of fibre or cardboard ...	P.	Vanilloes ...	N.P.
†Trowels, bricklayers' and plasterers', as masons' tools ...	P.	Vapo-cresolene ...	N.P.
Trucks, hand ...	P.	Vaporizers (vapo-cresolene) ...	P.
Trucks or undercarriages for tramcars	N.P.	Varnishes, not containing spirit :—	
Trucks, warehouse or wharf, hand propelled ...	P.	Black dipping ...	N.P.
Truffles ...	N.P.	China ...	N.P.
Trusses, surgical, elastic ...	N.P.	Copal ...	N.P.
Tube cleaners (hand driven) ...	P.	Insulating ...	N.P.
Tube expanders ...	P.	Linseed oil ...	N.P.
Tube or boiler cleaners (power driven) ...	N.P.	Varnishing machines (power driven). ...	N.P.
†Tubes, brass coated ...	P.	Vases, glass ...	P.
†Tubes, brass or copper ...	P.	Vegetable colour, i.e., extract from vegetables, with added water or spirit, for confectionery use ...	N.P.
Tubes, collapsible, leaden ...	P.	Vegetable galls ...	N.P.
Tubes, collapsible, tin ...	P.	Vegetable creams, not containing sugar ...	N.P.
Tubes, ebonite, containing less than 50 per cent. of rubber for insulating ...	N.P.	Vegetable extract ...	P.
Tubes, for large locomotive flues ...	N.P.	Vegetables, prepared ...	P.
Tubes, hinged (stove fittings) ...	P.	*Vegetables, preserved ...	P.
Tubes, mica ...	N.P.	Vegetable tape or bast ...	P.
Tubes, muarta (fibre), for film coating machines ...	N.P.	Vegetable wax ...	N.P.
Tubes, steel, round, open joint; or tubes, steel, round butted ...	N.P.	"Vegpara" edible vegetable wax ...	N.P.
Tubes, weldless steel, boiler ...	N.P.	"Vells" or maw skins ...	P.
Tubing machines, for rubber tyres and tubes ...	N.P.	Velure ...	P.
Tubing, metallic flexible ...	P.	Ventilators... ..	P.
†Tubing, solid drawn weldless ...	P.	Verdigris ...	N.P.
Tubs, wood pulp ...	P.	Vermilion ...	P.
Tungsten ...	N.P.	*Vermouth ...	P.
Turbine distance separators ...	P.	Vibrators, foundry ...	P.
Turbines, water ...	N.P.	Vibrators or galvanic batteries ...	N.P.
Turkey stone powder ...	G.L.	Vices, combination foot... ..	P.
Turmeric ...	N.P.	Vices, machine ...	P.
Turnbuckles, solid drop-forged mild steel (for use in connection with constructional engineering work and railway carriage) work ...	N.P.	Vices, pipe ...	P.
		Vinegar ...	N.P.
		Vinegar, cider ...	N.P.
		Vinea chenille ...	P.
		Vinea plait... ..	P.
		Viterol ...	N.P.
		Voltmeters... ..	P.
		Volvic stones ...	P.
		Vorite ...	N.P.
		Vulcanite, containing less than 50 per cent. of rubber ...	N.P.

Vulcanite jars and battery parts containing less than 50 per cent. of rubber ...	N.P.	Wax, paraffin ...	N.P.
Vulcanite mouthpieces for smoking pipes containing less than 50 per cent. of rubber ...	N.P.	Wax, palm ...	N.P.
Vulcanisers, dental ...	G.L.	Wax, shoemakers' ...	N.P.
Wadding—black ...	P.	Wax, stitching ...	N.P.
Wagons, timber (horse drawn) ...	N.P.	Wax, vegetable ...	N.P.
Walking sticks, bamboo ...	N.P.	Weasands (bladders, casings, etc.) ...	P.
Wall boards and tiles made of wood fibre ...	P.	Weavers' steel mails ...	P.
Wall paper perforator machine (electric) ...	N.P.	Webbing, cotton, khaki ...	P.
Wall plugs (electrical accessories and appliances) ...	P.	Webbing for cane chairs ...	P.
Warehouse or wharf trucks, hand propelled ...	P.	Webbings for incandescent mantles ...	P.
Warp droppers ...	P.	Weighing machines for steel busks ...	P.
Warp tying and knotting machines (hand power) ...	N.P.	Weighing machine, textile ...	P.
Washers, asbestos, other than for motor cars ...	N.P.	†Welt ploughs, "Deacon" (shoemakers' tool) ...	P.
Washers for glove fasteners, "Hold-tite" (made of cotton and felt) ...	P.	Whalebone ...	N.P.
Watch case opener (small metal disc) ...	P.	Wheel dressers and cutters (used for truing up emery wheels) ...	P.
Watches:—		Wheels, gear, for use on tramway cars ...	P.
Watches, gold, gilt or gold covered	P.	Wheels, gear, raw hide ...	N.P.
Watches of which the cases are of base metal not covered with gold, whether fitted with gilt movements, dials, hands, bezels, crowns, etc., or not ...	G.L.	Wheels, ignition, for automatic lighters ...	P.
Watches, platinum, not set with precious stones ...	N.P.	Wheels, iron, cog ...	P.
Watches, platinum, set with precious stones or otherwise intended to be used as jewellery	P.	Wheels, pedal operating ...	P.
Watches, silver, set with imitation stones	N.P.	Wheels, pinion, for use on tramway cars ...	P.
Watches, silver, whether fitted with gilt movements, dials, hands, bezels, crowns, etc., or not ...	N.P.	Wheels, tracing ...	P.
Watch movements and parts thereof (except springs) made of silver or base metal but not covered with gold, imported separately ...	G.L.	Whisk, Italian, for broom and brush making ...	N.P.
Watch movements and parts thereof, gilt or gold plated, imported separately ...	P.	Whistles, steam, brass ...	P.
Watch springs ...	P.	White lead ...	P.
Watchmakers' files ...	G.L.	Whiting ...	P.
Watch winding machine (electrical) ...	N.P.	Willow matting (Japanese) ...	P.
Water heaters (electric or gas) ...	N.P.	Willow sheet ...	P.
Water meters ...	N.P.	Willow sticks ...	N.P.
Waterproof cloth ...	P.	Winding machine (textile) ...	N.P.
Waterproof cuttings ...	P.	*Wine ...	P.
Waterproof fabric strap ...	P.	Wine and cider mills and press machine (hand power) ...	N.P.
Water saver, automatic, for attaching to hose pipes ...	P.	†Wire ...	P.
Wattle bark ...	N.P.	Wire, all manufactures of ...	P.
Wax, carnauba ...	N.P.	†Wire bale ties for hay or paper ...	P.
Wax, ceresine ...	N.P.	†Wire barbed ...	P.
Wax, comb foundation mill (machine) ...	N.P.	Wire, brazing ...	N.P.
Wax, edible, vegetable ("Vegpara") ...	N.P.	Wire, chromel resistance ...	P.
Wax, floor ...	N.P.	Wire cloth (woven galvanised iron) ...	P.
Wax, Japan, used for lubricating cotton driving ropes ...	N.P.	Wire coil lacing ...	P.
Wax, "Kromoid," for tanners ...	N.P.	Wire, electrolytic ...	P.
Wax, Montan ...	N.P.	Wire enamelling machine (power driven) ...	N.P.
		Wire, flexible cords ...	P.
		Wire, fuse, tested ...	P.
		Wire gauze, brass ...	P.
		Wire, gold ...	P.
		Wire, hollow, as tubes ...	P.
		†Wire, hollow brass (used in the manufacture of scientific instruments) ...	P.
		Wire, insulated ...	P.
		Wireless detectors (electrical accessories and appliances) ...	N.P.
		†Wire, leading in, nickelled copper ...	P.
		†Wire nippers ...	P.
		††Wire rods ...	P.
		†Wire, steel, coppered and flattened ...	P.
		Wire stitching machine ...	N.P.
		Wire stitching machines for cardboard and fibre boxes ...	N.P.
		Wire straighteners ...	P.
		Wiring sockets (consisting of brass and porcelain) (electrical accessories and appliances) ...	P.
		Witch hazel (toilet preparations) ...	N.P.

"Wondermist" oil cleanser	...	P.	Apple paring and coring machines (hand and power driven).
Wood cutters, steel, for grooving	...	P.	Apple peelers (household appliances).
Wood flour	...	N.P.	Armature magnets for use in electric motors or dynamos.
*Wood, for purposes of manufacture.	...	P.	Armatures for electric motors.
Wood pulp wool or wadding for surgical purposes	...	P.	Ash trays, base metal.
Wood trimming and mitreing machine (hand power)	...	P.	Auto-kot, variant of hand ambulances.
Wood wool	...	P.	*Awl blades.
Wool cloth	...	P.	Awls, stitching.
Wool noils (including camel hair)	...	N.P.	Axes, safety, pocket.
Wool waste	...	N.P.	Bag tyers, wire ties.
Wool, steel	...	N.P.	Balances, cash.
Wrenches, motor	...	P.	*Bale ties, wire, for hay and paper.
Wrenches, pipe	...	P.	Baling or strapping machines (hand).
Wrenches, tap	...	P.	*Ball bearing bolts.
"Writerpress" multigraph printing machines	...	N.P.	*Ball bearings.
			*Ball retainers.
X-ray apparatus	...	N.P.	Band saw setting machines (hand driven)
			Band saws, steel.
Yucca gum, or red gum accroides	...	N.P.	Band steel.
Yarn testing machine	...	N.P.	Bar just candle castings and fittings.
Yeast separating machines	...	N.P.	Barbed wire.
Yucca starch or Piassava	...	N.P.	Barber's pole, Barker's revolving.
			Bar folders (tinsmith's machines).
Zaffre	...	P.	Bathroom accessories, i.e. :—
Zinc ashes	...	N.P.	Metal baskets.
Zinc oxide	...	P.	Metal racks.
Zinc plates or sheets for photo engraving	...	P.	Metal soap and sponge holders.
Zinc powder	...	N.P.	Metal towel racks.
Zinc strip	...	P.	Metal tumbler holders, etc.
Zinc sulphide	...	P.	Bath showers, brass or copper.
Zirconia	...	N.P.	Battery pressing machines (hand driven).

HARDWARE LIST.

Hardware is taken to include all articles of base metal which are not :—

- (1) Materials used for constructional purposes, such as plates, bars, angles, rods, etc., which are not sold in the retail trade.
- (2) Articles highly manufactured of a special character, such as complex machines, scientific instruments, etc.

The following articles which will be found in their alphabetical order in the preceding list, are here grouped for convenience under the heading of Hardware.

* The General Licences permitting the importation of these goods are now revoked. Goods in transit direct to the importer before the 31st January, 1918, will be admitted under the General Licences now withdrawn.

[Adaptors for electric lamp holders.

Addressograph machines, parts of, such as metal drawers, wooden stands with metal attachments and iron stands.

Advertising signs—complete with letters, figures and frames.

Agricultural implements and parts thereof.

Air fittings (used by dentists).

"Alaska" handles for boiler doors.

Anvils.

Appliances for electric motors.
 Armature magnets for use in electric motors or dynamos.
 Armatures for electric motors.
 Ash trays, base metal.
 Auto-kot, variant of hand ambulances.
 *Awl blades.
 Awls, stitching.
 Axes, safety, pocket.
 Bag tyers, wire ties.
 Balances, cash.
 *Bale ties, wire, for hay and paper.
 Baling or strapping machines (hand).
 *Ball bearing bolts.
 *Ball bearings.
 *Ball retainers.
 Band saw setting machines (hand driven)
 Band saws, steel.
 Band steel.
 Bar just candle castings and fittings.
 Barbed wire.
 Barber's pole, Barker's revolving.
 Bar folders (tinsmith's machines).
 Bathroom accessories, i.e. :—
 Metal baskets.
 Metal racks.
 Metal soap and sponge holders.
 Metal towel racks.
 Metal tumbler holders, etc.
 Bath showers, brass or copper.
 Battery pressing machines (hand driven).
 Bayonets.
 Bending machines (tinsmith's machines).
 *Bearings, ball.
 Bee smokers, base metal.
 Bellows and sprayers for powders (hand).
 Bells and buzzers, all sorts.
 Belt couplings, steel.
 *Belt hooks (for use on belts of sewing machines).
 *Belt hooks, steel (for binding machinery belting).
 Bending machines for chain.
 Bending machines for wood hoops (hand driven).
 Bicycle accessories.
 Bicycle forgings.
 Bits and balers, steel, for waste paper.
 Bits, auger.
 Bits, expansion.
 Bit snaps.
 Bits, wood boring.
 *Blades, awl.
 Blades, circular, for paper slitting machines.
 Blades, for boring belting.
 *Blades, hack saw.
 Blanks, steel, for safety razor blades.
 Block fasteners, spring, for shoe lasts.
 Blowers and forges, portable.
 Blow lamps and parts thereof.
 Bolt croppers.
 Bolt-headed screws or coach screws.
 *Bolts and nuts of all kinds.
 Bolts, door.
 Boot button fasteners.
 Boot protectors (made of wood and metal).
 Bottle closing device (brass, nickelled).
 Bottle corking machines (hand).

- Bottle corking and crowning machines (hand or treadle driven).
 Bottle wiring machines.
 Box catch fastening and punching machines (hand power).
 Boxes, metal, of all kinds.
 Brackets, implement.
 Bracket lamp or bulb holders, nickelled (electrical accessories and appliances).
 Braid, wire.
 Brass component parts for electric lighting.
 Brass or metal leaf (imitation gold leaf).
 Brass or phosphor bronze cloth.
 *Brass strip.
 *Brass tape.
 Brazing lamps.
 Bread crumbing machines (hand and power).
 Bread making machines (hand driven).
 *Bricklayers' and plasterers' trowels, as Mason's tools.
 Bronze leaf.
 Bronze powder.
 Brooch joints, pins and catches (base metal).
 Brushes laminated.
 Brush holders, carbon (not for motor cars).
 Brush holder springs.
 Buckles and tie fasteners.
 Buckles, brass.
 Buckles for braces.
 Buckles, metal, for ladies' belts.
 Buckles, papier-mâché, with metal bar prong.
 Bullet moulds (G. L.).
 Bull rings, copper.
 Bunion springs.
 Burners, gas, or oil.
 Burning outfits, "Hauk" (blow lamp).
 Burnishers, chain.
 Burring machines (tinsmiths' machines).
 Bushings, bronze.
 Button covering machines (hand).
 Button, sewing on, machines.
 Button moulds, metal, fillings and backs.
 Butts, steel.
 By-passes, brass.
 Cabinets, seed, steel lined.
 Cable cash carriers, parts of.
 Cables, insulated.
 Calendar frames.
 *Callipers.
 Can cleaning machine.
 Canisters, tin.
 Can keys, and can openers.
 Caps, brass.
 Caps, made of tinsel, with wads and discs, for bottles.
 Caps, metal, for electric lamps.
 Caps, metal, for milk bottles or toilet powder tins.
 Capsules, lead foil.
 Card fasteners, with brass sockets attached, for screwing blocks to wood lasts.
 Carriage heaters.
 Carriage tying machines.
 "Cary's" fasteners, seals and clasps.
 Casters, furniture and truck.
 Castings, machine bronze.
 Castings, phosphor bronze.
 Catches, joints, and pins for brooches.
 Catches, plated (for drawers).
 Catches, tin (used in the manufacture of radiator boiler castings).
 Cattle dehorner.
 Cattle leaders.
 Ceiling shades, enamelled iron.
 Cellar drainers.
 Chafing dishes.
 Chain, iron, weldless.
 Chains, chronometer fusee.
 Chains, elevator.
 Chains, sherardized steel for hanging sashes.
 Chaplet plugs, taper.
 Chaplets (copper) used in manufacturing radiator boiler sections.
 Chaplets, perforated tin.
 Chart discs, steel.
 *Chasers (screwing tackle).
 Cheese presses ("Gaug").
 Cheque protectors.
 Chiropodists' appliances:—
 Cabinet instrument steriliser.
 Chair, metal and leather.
 Instrument stands.
 Wash bowl and accessories.
 *Choppers and hatchets.
 Choppers, food.
 Chromel resistance wire.
 Chronometer fusee chains.
 Cigar cutting machines (hand driven).
 Cigarette cases (base metal).
 Circuit breakers.
 Circular blades (for paper slitting machines).
 Circular knives.
 Clamp for use with stitching awl.
 Clamps, brass, with steel screw and nut (for connecting rubber and canvas hose to couplings).
 *Clamps, iron or steel, as engineers' tools.
 Clasps, "Cary's."
 Clippers, hair.
 Clippers, horse.
 Clips, copper, test (for use in testing electrical instruments).
 Clips, fountain pen.
 Clips or clamps for wire rope.
 Clips, paper.
 Clips, spring, for bottle caps.
 Closing machines (see Tinsmiths' machines).
 Cloth, brass metal or phosphor bronze.
 Clothes line reels, metal cases.
 Cloth, woven galvanised iron wire.
 Coach screws or bolt-headed screws.
 Cocktail mixers, electro-plate.
 Coffee grinding machines (hand driven).
 Coffee making machines.
 Coffee roasting machines (hand driven).
 Coil holders, metal.
 Coil lacing, wire.
 Coke forks for gasworkers' use.
 Combination tool "Austral."
 Combs, curry.
 Commutator copper segments.
 Commutators for electric motors.
 Containers or founts (oil used for ordinary oil lighting or heating lamps).
 Contractors for electric meters.
 Controller parts, gas, brass.
 Coolers, cylindrical, for dairies.
 Copper blanks for electric cranes.
 Copper foil.
 Copper plates or sheets cut to shape and size for engraving.
 Copper rollers.
 Cork pressers, roller.

- Cork pullers.
 Corks, sprinkler.
 Corset busk cutting and tipping machines (hand driven).
 Cotter pins.
 Counters for marine indicators.
 Counter weights, suspension, pulley, and rings.
 Couplings, belt, steel.
 Covers, oil hole.
 Covers, spring lubricating.
 Crank shaft forgings.
 Crown cork openers.
 Cue cutters.
 Cups, grease.
 Cups, metal, collapsible.
 Cups, oil.
 Curling tongs for waving hair.
 Curry combs.
 Curtain rings, brass.
 Curtain rods, metal.
 Curvimeters (map measures).
 Cutters, bench, metal (hand driven).
 Cutters, cue.
 Cutters, for card and lead.
 Cutters, glass.
 Cutters, pipe.
 Cutters, rod.
 Cutters, rule.
 Cutters, white metal and brass, pattern makers.
 Cutters, steel, for grooving wood.
 Cycle alarms "Root-a-tooter."
 Cyclometers.
 Cylinders, steel, for oxygen.
 Cylinders for acetylene gas.
 Cylindrical coolers for dairies.
 Damper knobs, nickel plated, for use on boilers.
 Damper regulators, for water and steam boilers.
 Dating and numbering machines (hand). all kinds, manufactured largely of metal.
 Dating or name stamps, i.e., metal or wood with rubber type.
 *Dracon's welt ploughs (shoemaker's tool).
 Dentists' accessories (G. L.).
 Diamond dies for wire drawing.
 Dictating machines, parts and accessories. (G. L.)
 Die heads.
 *Dies and die stocks.
 Dilver rods.
 Discs, metal, for centre of rubbers.
 Discs, steel, for manufacture of adaptors.
 Discs, valve.
 Door bolts.
 Door catches (stove fittings).
 Door hangers, sliding.
 Double seaming machines (tinsmith's machines).
 Dovetail bits.
 Dovetail (stove fittings).
 Drafting machines.
 Drainers, cellar.
 Drawing pins.
 Draw plates for wire drawing.
 Drift forgings.
 Drill sleeves.
 Drilling machines, railway track (hand driven).
 Drills, all sorts.
 Drinking fountains.
 Drums, driving, iron and steel.
 Duplicator steel file plates.
 Earmarkers, tin.
 Egg beaters.
 Egg timers, automatic.
 Electrical accessories and appliances, as follows :—
 Adaptors for lamp holders.
 Armature magnets for use in electric motors or dynamos.
 Armatures for electric motors.
 Bells and buzzers of all kinds.
 Bracket lamp or bulb holders, nickelled.
 Brass component parts for lighting.
 Brushes, laminated.
 Brush holders, carbon.
 Brush holder springs.
 Cable cash carriers, parts of.
 Caps, brass.
 Caps, metal, for lamps.
 Circuit breakers.
 Commutator copper segments.
 Commutators for electric motors.
 Contractors for electric meters.
 Copper blanks for cranes.
 Counter weights, suspension, pulley and rings.
 Fans and parts thereof.
 Fitting connector (brass fitment on earthenware base).
 Flat iron (as laundry iron).
 Fuse plugs, screw.
 Fuses, cartridge, refillable.
 Fuse wire, tested.
 Grill.
 Heater or radiator, portable.
 Hot plate.
 Insulators complete (porcelain, with metal contact parts).
 Insulators made from mica and asbestos, with steel or malleable iron centres.
 Lamp cases, hand and pocket, made of soft iron scrap, with or without lenses and bulbs.
 Lamp holders, brass or ebonite, with or without switch or key.
 Laundry irons.
 Magnet boxes.
 Metallic filament for lamps.
 Meters, parts of.
 Plugs, flush (consisting of brass fitment mounted on earthenware base).
 Plugs, wall (consisting of brass fitment mounted on earthenware base).
 Screw parts, brass, for use on telephones. (G.L.)
 Soldering irons.
 Sounders and keys.
 "Spiralite" advertising device.
 Splicing sleeves.
 Spraying apparatus.
 Standard for portable lamp with inkstand.
 Switches.
 Terminals, brass, for fuse boards. (G.L.)
 Toaster, for table use.
 Torch cases, made of soft iron scrap, with or without lenses and bulbs.
 Trolley pole catchers.
 Water heaters.

- Wiring sockets (consisting of brass and porcelain).
 Wire fuse, tested.
 Electrolytic wire.
 Electrotpe printing blocks.
 Elevator chains.
 Emeraldite desk lamps.
 Emory wheel dressers and cutters.
 Emulsifiers, machines.
 Embossing stamp or press-monogram.
 Engraved plates, music, penster.
 Envelope fasteners, steel.
 Envelope sealer (not a machine).
 Etch-o-lite dipping machines.
 Eyeglass chain holder.
 Eyeglass frames, steel and xylonite or steel and rubber.
 Eyeguards, engineer's (consisting of wire gauze faced with glass enclosed in sheet iron frame).
 Eyelets, boot, metal.
 Eyeletting machines for boots and shoes (hand driven).
 Fans and parts thereof.
 Fasteners and buckles for ties.
 Fasteners and press studs for wearing apparel, etc.
 Fasteners, boot, button.
 Fasteners, card, with brass sockets attached for screwing blocks to wood lasts.
 Fasteners, "Cary's"
 Fasteners, corrugated, saw edge.
 Fasteners, envelope, steel.
 Fasteners, paper, of all kinds.
 Fasteners, spring block, for shoe lasts.
 Faucet, molasses, suction and measuring.
 Ferrules, german silver.
 Ferrules, or nipples, steel, for gas radiators.
 Ferrules, tin, for banding brushes.
 Fibre, steel, polishing.
 Filament, metallic, for electric lamps.
 File clip.
 *Files.
 Files, surgical.
 Files, watchmakers'. (G.L.)
 Filing cabinets, metal accessories for.
 Filing cabinets, steel.
 Filters, oil.
 Filters, water, cast iron.
 Filters, whiskey.
 Fishing reels, brass.
 Fitting connector brass fitment on earthenware base).
 Fittings, stove, such as dovetails, door-catches, hinged tubes.
 Flat iron, electric, as laundry iron.
 Flour sifters.
 Fluting machine used for the crimping or fluting of cloth).
 Foghorn, Norwegian machine.
 Food choppers.
 Foot arch supports.
 Foot powers.
 Forges and blowers, portable.
 Forgings, crank shaft.
 Forgings for bicycles.
 Forgings, rough, for sewing machines.
 Forks, coke, for gasworkers' use.
 *Forks, garden and agricultural, with or without handles.
 Forks, hay.
 Foundry ladles or bowls—iron.
 Foundry vibrators.
 Fountain pen clips.
 Fountains, lawn, revolving.
 Founts or containers (oil) for ordinary oil lighting or heating lamps.
 Founts, overhead washing, for carriages and motor cars.
 Frames, bag and pouch.
 Frames, collapsible, steel, for opera hats.
 Frames, complete or in parts, metal, for ladies' hand bags.
 Frames and fittings, umbrella.
 Frames, metal, loose leaf, for perpetual ledger.
 Freezers, ice cream.
 Fret machines (treadle).
 Fruit slicing machines (hand).
 Fumigators, formaldehyde (metal).
 Furnace, gas, forced draught.
 Fuse plugs, screw.
 Fuses, cartridge, refillable.
 Fuse wire, tested.
 Galvanised iron wire cloth, woven.
 Gas burner castings, iron, for stoves.
 Gas controller parts, brass.
 Gas furnaces (forced draught).
 Gas lamps and parts thereof.
 Gas lighter "Round File."
 Gas mantle holders, metal.
 Gas meters, brass, parts of.
 Gas meters, cast iron, and parts of.
 Gas regulators, iron, and parts of.
 Gates or taps for oil or molasses.
 Gauges of all kinds except recording gauges.
 Gauze, brass wire.
 Glass cutters.
 Glow covers.
 Gold foil, imitation.
 Gold leaf, imitation (brass or metal leaf).
 Gong shells, steel.
 Grease cups.
 Grill, electric heating.
 Grinding attachment for use on horse clippers.
 Grinding machine (hand power).
 Grinding plates, for coffee grinding mill.
 Grindstone in frame (hand driven).
 Grindstone frames and fixtures, metal.
 Groovers, thin, oval, machines (tinsmiths' machines).
 Guides, metal, for textile machines.
 Guillery testing apparatus.
 Guillotine, rubber (hand power).
 Gumming or glueing machine (hand driven).
 *Hack saw blades.
 Hack saw machines, portable, for rail cutting.
 Hair clippers.
 Hairsprings.
 *Hammers and hammer heads.
 Hammers, lead.
 Handle formers (tinsmiths' machines).
 Handles, "Alaska" for boiler doors.
 Handles, cover (of wood and metal), for repairing tea-pots.
 Hand trucks.
 Handwarmers, for muff or pocket.
 Hangers, cast iron, for shafting.
 Harness snap.
 Hasps.

*Hatchets and choppers.
 Hay forks.
 Heater or radiator, electric.
 Heaters, carriage.
 Heaters, water (electric or gas).
 Heddles (steel).
 *Heddle strip, steel.
 Hinged tubes (stove fittings).
 Hinge pins with cone heads.
 Hinges of all metals.
 Hob nails.
 *Hoes, garden and agricultural, with or without handles.
 Holders, coil (metal).
 Holders for rubber stamps, i.e., metal base with wooden handle.
 Holders—roll paper.
 *Hollow brass wire (used in the manufacture of scientific instruments).
 Hollow wire, as tubes.
 Hoof hammers.
 Hoof parers.
 Hooks and needles, embroidery.
 Hooks, brass.
 Hooks, cargo.
 Hooks, coat and hat, wire.
 Hooks and needles, Blake, for loom machines.
 Hooks, screw, for coat hangers.
 Hooks, shoe lacing.
 *Hooks, steel, belt, for binding machinery belting.
 Hooks, tentor.
 *Hooks, wire (other than coat and hat hooks).
 Hoping, iron or steel.
 Hooter signal horns.
 Horse clippers.
 H. O. slides.
 Hosiery needles.
 "Hotchkiss" automatic paper fastener.
 "Hotchkiss" staple presses.
 "Hotchkiss" tag machines.
 Hot-plate, electrically heated.
 Household appliances :
 Apple peelers.
 Potato peelers.
 Flour sifters.
 Knife sharpeners, etc.
 Hub bands, iron.
 Hypodermic needle.
 Ice cream freezers.
 Ignition wheels, for automatic lighters.
 Implement brackets.
 Incubators, cast iron and wood.
 Insulated cables.
 Insulated wire.
 Insulators, complete (porcelain, with metal contact parts).
 Insulators, made from mica and asbestos, with steel or malleable iron centres.
 *Iron hook strip.
 Irons, laundry.
 Ironware for poultry farming.
 *Jacks, lifting.
 *Jacks, track.
 Joints, pins and catches, for brooches.
 Journal boxes, tramcar.
 Key blanks.
 Key rings, steel.
 Keys, for opening tins.

Kitchen utensils.
 Knife sharpeners.
 Knives, circular.
 Knobs damper, nickel plated, for use on boilers.
 Knobs or pegs, japanned, iron.
 Label dampers, metal.
 Labels, base metal.
 Ladles or bowls, foundry, iron.
 Lamp burners, gas or oil.
 Lamp cases, hand and pocket, electric, made of soft iron scrap, with or without lenses and bulbs.
 Lampholders (brass or chonite, with or without switch or key).
 Lamps, blow, and parts thereof.
 Lamps, brazing.
 Lamps, emeraldite, desk.
 Lamps, gas, and parts thereof.
 Lamps, oil, of all kinds.
 *Lanterns, hurricane.
 *Lanterns, tubular (for farm use).
 Latch needles.
 Lathe carriers.
 Lathe dogs.
 Laundry irons.
 Lawn fountains, revolving.
 Lawn sprinklers.
 Leaders, cattle.
 Lead foil.
 Lead hammers.
 Leather stamping machines.
 Ledgers, loose leaf, metal, parts of.
 Letter opening machines (hand driven).
 Lever fittings, for correspondence files.
 Lever or lifter, steel, for metal bungs.
 Levers, cycle tyre.
 Lids, metal, movable, for tins or glass bottles.
 Lighters, metal, pocket.
 Lisodis font or distributor.
 Locks and padlocks.
 Loops, brass.
 Loose leaf ledgers, metal, parts of.
 Lubricators, gun metal, for refrigerating machinery.
 Lubricators—iron or steel.
 Lubricators—motor power driven.
 Lubricator spring covers.

Machines

Addressograph, parts of, such as metal drawers, wooden stands with metal attachments and iron stands.
 Apple paring and coring (hand and power driven).
 Baling or strapping (hand).
 Bandsaw setting (hand driven).
 Battery pressing (hand driven).
 Banding, for chain.
 Bending wood hoops (hand driven).
 Bottle corking (hand driven).
 Bottle corking and crowning (hand or treadle driven).
 Bottle wiring.
 Boxcatch fastening and punching (hand power).
 Bread crumbler (hand and power).
 Bread making (hand driven).
 Button covering (hand).
 Button sewing on.
 Can cleaning.
 Carriage tying.

- Cigar cutting (hand driven).
 Coffee grinding (hand driven).
 Coffee making.
 Coffee roasting (hand driven).
 Corset buck cutting and tipping (hand driven).
 Dating and numbering, hand, all kinds, manufactured largely of metal.
 Dictating, parts and accessories (G. L.)
 Drafting.
 Drilling, railway track (hand driven).
 Emulsifiers.
 Etch-a-lite dipping.
 Eyeletting for boots and shoes (hand driven).
 Fluting, used for the crimping or fluting of cloth.
 Fret, treadle.
 Fruit slicer (hand).
 Grinding (hand driven).
 Gumming or gluing (hand driven).
 Hack saw, portable, for rail cutting.
 Hosiery scales.
 Leather stamping.
 Letter opening (hand driven).
 Meat chopper and sausage filler combined.
 Milk separators or centrifuge.
 Numbering and dating, hand, all kinds, manufactured largely of metal.
 Overedge sewing.
 Paint spraying.
 Pencil sharpening.
 Pinking and slotting (hand driven).
 Potato washing (hand).
 Rivet setting (hand driven).
 Scroll shears (hand driven).
 Sealing, rapid.
 Shoe stretching.
 Signewriter, signature stamping (hand driven).
 Slot game, automatic.
 Spraying for limo and whitewashing and paint.
 Strapping and baling (hand driven).
 Tag (Hotchkiss).
 Textile weighing.
 Tinsmiths' (hand driven) :
 Bar folder.
 Beading.
 Burring.
 Closing.
 Double-seaming.
 Groovers, thin oval.
 Handle formers.
 Panning-down.
 Tube formers.
 Wire bending.
 Wire cutting and bail formers.
 Typographical numbering.
 Tyre grooving.
 Weighing, for steel buuks.
 Magnets, armature, for use in electric motors or dynamos.
 Magnet boxes (electrical accessories).
 Magnets, for aviation.
 Magnets, steel.
 Sailcloth apparatus.
 Lails, weaver, steel.
 Landrels, expanding.
 Latch stands.
 Meat chopper and sausage filler combined.
- Meat seals made of cold rolled steel strip.
 Mem-index (small index card cabinet).
 Mesh in strips or rolls, for the manufacture of bags (base metal).
 Meter parts, steel.
 Meters, gas, brass, parts of.
 Meters, gas, cast iron, and parts.
 Meters, electric, parts of.
 Milk separator machines or centrifuge.
 Monogram embossing stamp or press.
 Moulds, bullet. (G. L.)
 Moulds, button, fillings and backs.
 Mounts, metal, for ice bags.
 Mouse traps (wood and wire).
 Muff couplings.
 Nail or tack pullers.
 Nails and tacks made of scrap metal.
 Nails, brass.
 *Nails, driving screw (as wire nails).
 Nails, hob.
 Nails, iron, cut.
 Nails, iron, with all brass heads.
 Nails, iron, with brass covered heads.
 Nails or studs for boots and shoes for mountaineering purposes.
 Nails, upholstery, made of wood and metal.
 *Nails, wire.
 Naval instruments, brass screw parts for.
 Needles, hosiery.
 Needles, sewing machine.
 Needles or hooks, Blake, for boot machines.
 Needles and hooks, embroidery.
 Needles, hypodermic.
 Needles, latch.
 Nickel chrome ribbons.
 *Nickelled copper leading in wire.
 *Nippers, wire.
 Nipples or ferrules, steel, for gas radiators.
 *Nipples, spoke, or bolts for cycles.
 Norwegian fog-horn machine.
 Nozzles, for liquid sprayers.
 Numbering and dating machines, hand, all kinds, manufactured largely of metal.
 *Nuts and bolts, all kinds.
 Oil cans, mower machine.
 Oil cans, reaper.
 Oil containers or founts (used for ordinary oil lighting or heating lamps).
 Oil cups.
 Oilers, pocket.
 Oil hole covers.
 Oil lamps of all kinds.
 Oil pumps, brass.
 Orthopedic appliances.
 Overedge sewing machines.
 Overhead wash founts for cleaning of carriages and motor cars.
 Oxygen containers (steel cylinder).
 Packing rings, metallic ("Katzensteins").
 Padlocks and locks.
 Paint spraying machines.
 Panning-down machines (tinsmiths' machines).
 Paper fasteners, automatic.
 Paper roll holders.
 Paper tester (Mullens).
 Pattern racks (of metal) as used by clothiers and tailors.
 Pedal operating wheels.

- Pedometers.
 Pegs or knobs, japanned iron.
 Pair arms, steel.
 Pencil sharpening machines.
 Pencil sharpeners (metal).
 Pencil tips (brass).
 Pen-nibs steel.
 Pen points, steel.
 Perambulator joints, steel.
 Perforators, letter, for filing purposes.
 Phosphor bronze or brass metal cloth.
 Phosphor bronze sheets cut to size.
 Piercers, round hole.
 Pincers, seal.
 Pinking and slotting machines (hand driven)
 Pins, drawing
 Pins, hinge, with cone heads.
 Pins, taper, steel.
 *Pins, wire.
 Pipe case fasteners.
 Pipe cleaners, cotton and wire.
 Pipe cutters.
 Pipe fittings, cast.
 Plant sprayers, hand (also used for distributing disinfectants)
 *Plasterers' and bricklayers' trowels, as masons' tools.
 Platens, wool hand carding.
 Plates, for duplicator steel file.
 Plates, grinding, for coffee mill.
 Plates or sheets, copper, cut to size and shape for engraving.
 Plates, pewter, engraved for music.
 Plates, steel, for patterns.
 *Pliers.
 Plugs, chaplet, taper.
 Plugs, flush (consisting of brass fitment mounted on earthenware base).
 Plugs, wall (consisting of brass fitment mounted on earthenware base).
 Pocket lighters, metal.
 Pocket oilers.
 Potato mashing machines (hand).
 Potato peelers.
 Poultry farming ironware.
 Powder, bronze (gold).
 Powder, silver bronze.
 Presses, trouser.
 Press studs and fasteners for wearing apparel, etc.
 Primus stoves, burners for, and tools for removing nipples from the burners.
 Printers' iron spacing material.
 Printing blocks, electrotype.
 Printing tie-ups.
 Printing type.
 Pulley blocks, Yale triplex.
 Pulleys and pulley blocks.
 Pulleys, driving, iron and steel.
 Pumps (not driven by power).
 Pumps, oil (brass).
 Punches.
 Punches for poultry marking.
 Punches for sealing outfits
 Punches, steel, letters and figures.
 Purses, metal.
 Racks, pattern, metal, used by clothiers and tailors.
 Racks, tin, for holding rubber stamps.
 Radiators (steam or water).
 Radiators, or heaters, electric, portable.
 *Rakes, garden and agricultural, with or without handles.
 Rat traps (wood and wire).
 Razor blade sharpeners (safety).
 Razor holders, safety.
 Razor safety blades, steel blanks.
 Razor sharpeners, mechanical.
 Razor strops and razor stropers, automatic.
 *Reamers, as taps.
 Reaper oil cans.
 Reels, fishing, brass.
 Reels, iron, for paper slitting machines.
 Refiner and shell filler.
 Reflectors, enamelled iron.
 Regulators, damper, for water and steam boilers.
 Regulators, gas, iron, and parts thereof.
 Ribbon, metal.
 Ribbons, nickel chrome.
 Rings and screws, for compasses.
 Rings, curtain, brass.
 Rings, key, steel.
 Rivets.
 Rivets, punched steel.
 Rivet setting machines (hand power).
 Rock drills (hand driven).
 Rod cutters.
 Rods, curtain.
 Rods, packing, or tools (steel).
 Rods, steel, screw.
 *Rods, wire.
 *Roller bearings.
 Rollers, copper.
 "Root-a-tooter" cycle alarms.
 Roses, shower, brass and copper.
 Rose sprinklers (for watering cans).
 Rota strop (mechanical razor sharpeners).
 Rubber guillotines (hand driven).
 Rule benders.
 Rule cutters.
 Runway trolleys.
 Safes.
 *Safety pins, wire.
 Safety razor holders.
 Sash balances.
 Saw blades, fret.
 *Saw blades, hack.
 Saw screws.
 Saw, steel band setting machine (hand driven).
 Saws, circular, for wood cutting machines.
 Saws, folding.
 Saws, seeder.
 Saws, steel, band.
 Scales, hosiery.
 Scales, household.
 Scarf-pin protectors, brass.
 Scissors and shears, all sorts.
 Screw brass parts (for naval instruments).
 Screw brass parts (for use on telephones).
 (G. L.)
 Screwing tackle, i.e., chasers, dies and stocks, taps and thread milling cutters.
 Screws and rings for compasses.
 Screws of base metal including:—Coach or bolt-headed; grub; saw; stock square, steel; thread (American), as iron and steel nuts; thumb, iron or steel; wire.
 Scroll shears (hand driven).

- *Scythes and sickles.
- Sealing machines, rapid.
- Sealing outfits, for timber.
- Sealing outfits, metal, i.e., seals and small candlesticks.
- Seal pincers.
- Seals, Cary's.
- Seals, cold rolled steel strip (for meat).
- Seed cabinets, steel lined.
- Seeder saws.
- Separators, oil.
- "Serax" corks, i.e., tin discs with lining of cork.
- Shade adjusters.
- Shades, ceiling, enamelled iron.
- Shafting couplings and hangers, iron.
- Sharpeners for safety razor blades.
- Sharpeners, mechanical, for razors.
- Shaving stick cases, nickelled and polished.
- *Shears (as tools).
- Shears, bench, metal.
- Shears, scroll (hand driven).
- Sheets or plates, copper, cut to shape and size for engraving.
- Shell fillers.
- Shoe etching machines.
- Shower roses, brass or copper.
- Showers, for baths, brass or copper.
- *Sickles and scythes.
- Sifters, flour.
- Signals, steel, for card index system.
- Sign writers, signature stamping machine (hand driven).
- Signs, advertising, complete with letters, figures and frames.
- Signs (show), metal, enamelled.
- Silver bronze powder.
- Silver leaf.
- Sink cleaners.
- Sliding door fittings, ball bearings.
- Sliding door hangers.
- Slot game machines, automatic.
- Sockets (iron or steel) for iron wire rope.
- Sockets for drill sleeves.
- Soldering iron, combination.
- Soldering iron, electrical.
- Soles for clogs (steel).
- Sounders and keys.
- Spacing collars.
- Spacing material (iron) for printers.
- *Spanners.
- Spectacle cases, metal, lined with fabric of any description.
- "Spiralito" advertising device.
- Spirit levels (G.L.).
- *Spoke nipples or bolts for cycles.
- Spools, typewriter.
- Spoons, tinned iron.
- Splicing sleeves.
- Sprayers, pant (also used for distributing disinfectants).
- Sprayers and blowers for powder (hand).
- Spraying apparatus (electric).
- Spraying machines for lime and whitewash, and paint.
- Spring block fasteners (for shoe lasts).
- Spring chuck, steel.
- Spring (small), for petrol lighting machines.
- Springs, hair.
- Springs, spiral.
- Springs, watch.
- Sprinkler corks.
- Sprinkler roses (for watering cans).
- Sprinklers, lawn.
- Stampings, fancy metal, for photo frames.
- Stampings, steel.
- Stamp or press monogram, embossing.
- Stamps, dating or name, metal, with rubber type.
- Standard for portable lamp (electric), with inkstand.
- Stands, match, base metal.
- Staple presses, "Hotchkiss."
- Staples, steel (used for tacking labels on boxes, wagons, etc., and in connection with patent automatic machines).
- Staples, iron or steel.
- *Staples, wire.
- Statuettes, lead, small.
- Steam traps.
- Steel band.
- Steel plates for patterns.
- *Steel strip for the manufacture of tubes, band saws, and other articles of steel.
- *Steel strip, heddle.
- Steel strip toothed.
- Stencil carriers.
- Stencil plates, phosphor bronze.
- Stencils.
- Sterilising apparatus for surgical instruments.
- Stilettoes, embroidery.
- Stoppers—"Serax," i.e., tin discs with lining of cork.
- Stopples and necks, brass, for water bottles.
- Stove fittings, such as dovetails, door catches, hinged tubes.
- Strainers for liquid sprayers.
- Strapping or baling machine (hand).
- Strap pullers for sealing outfits.
- *Strip brass.
- *Strip, iron hook.
- Strip steel, for the manufacture of tubes, band saws, and other articles of steel.
- Strippers, steel, for dried fruit.
- Strops Rota, mechanical razor sharpeners.
- Strops and stoppers (automatic) for razors.
- *Struts, trench.
- Studs, metal, with celluloid backs.
- Studs or nails for boots and shoes for mountaineering purposes.
- Studs, press, metal, and fasteners, for wearing apparel etc.
- Surgical files.
- Suspender fittings.
- Swage shapers.
- Switches, electric.
- Tables, fracture and orthopedic.
- Tablets or signs (show), metal, enamelled.
- Tack lifters.
- Tack or nail pullers.
- Tacks and nails made of scrap metal.
- Tags, tin.
- Tag machines, "Hotchkiss."
- *Tanks, enamelled steel, with glass lining.
- *Tape, brass.
- Taper pins, steel.
- Tapping attachments.
- *Taps (for screwing).
- Taps or gates, oil or molasses.
- *Taps (screwing tackle).
- Tea spoons, metal plated.

- Telephone, brass screw parts, for use on (G.L.).
 Tenter hooks.
 Terminals, brass, for electric fuse boards (G.L.).
 Terminal cocks and gauges (used by dentists).
 Test clips, copper (for use in testing electrical instruments).
 Textile weighing machines.
 *Thread milling cutters (screwing tackle).
 Thumb screws, iron or steel.
 Tie fasteners and buckles.
 Tin foil.
 Tinsmith's machines, hand driven, *viz.* —
 Bar folders.
 Bending.
 Burring.
 Closing.
 Double seaming.
 Groovers, thin oval.
 Handle formers.
 Panning-down.
 Tube forming.
 Wire bending.
 Wire cutting and bail formers.
 Tins, with printed label.
 Toaster, electric, for table use.
 Tobacco cases, metal.
 Tongs, for curling and waving hair.
 Tool "Austral" combination.
 Tool holders, engineers.
 *Tools (agricultural, carpenters', coopers', engineers', joiners', masons', shipwrights', and edge tools).
 Tools or rids, packing, steel.
 Torch cases, electric, made of soft iron scrap, with or without lenses and bulbs.
 Tramear journal boxes.
 Traps for vermin (wood and wire).
 Traps, steam.
 Trays, ash, base metal.
 *Trench struts.
 Trip levers, steel.
 Trolleys, girder.
 Trolleys, runway.
 Trolley pole catchers.
 Trolley wire splicers.
 Trouser presses.
 *Trowels, bricklayers' and plasterers' as Masons' tools.
 Trucks, hand.
 Tube cleaners (hand driven).
 Tube expanders.
 Tube forming machines (Tinsmiths' machines).
 *Tubes, brass coated.
 *Tubes, brass or copper.
 Tubes, collapsible, leaden.
 Tubes, collapsible, tin.
 Tubes, hinged (stove fittings).
 *Tubing—solid drawn, weldless.
 Tubing, metallic, flexible.
 Turbine distance separators.
 Type, printing.
 Typewriter spools.
 Typographical numbering machines.
 Tyre grooving machines.
 Tyre levers, cycle.
 Umbrella frames and fittings, base metal.
 Unions, white metal.
 Valve discs.
 Valves, pneumatic tyre.
 Ventilators.
 Vibrators, foundry.
 Vices, combination, foot.
 Vices, machine.
 Vices, pipe.
 Warp droppers.
 Watch case opener (small metal disc).
 Watchmakers' files. (G.L.)
 Watch springs.
 Water heaters (electric or gas).
 Water saver, automatic (for attaching to hose pipes).
 Weavers' steel mails.
 Weighing machine for steel buks.
 Weighing machine, textile.
 *Wet ploughs, Deacons' (shoemakers' tools).
 Wheels, gear, for use on tramway cars.
 Wheels, ignition, for automatic lighters.
 Wheels, iron, cog.
 Wheels, pedal, operating.
 Wheels, pinion, for use on tramway cars.
 Wheels, tracing.
 Whistles, steam, brass.
 *Wire.
 Wire, all manufactures of.
 *Wire bale ties for hay and paper (as wire).
 *Wire, barbed.
 Wire bending machines (tinsmiths' machines).
 Wire, chromel resistance.
 Wire cloth (woven galvanised iron).
 Wire coil lacing.
 Wire cutting and bail formers (tinsmiths' machines).
 Wire, electrolytic.
 Wire, flexible cords.
 Wire fuse, tested.
 Wire gauze, brass.
 *Wire, hollow brass (used in the manufacture of scientific instruments).
 Wire, hollow, as tubes.
 Wire, insulated.
 *Wire, leading in, nickelled copper.
 *Wire nippers.
 *Wire rods.
 *Wire, steel, coppered and flattened.
 Wire straighteners.
 Wiring sockets (consisting of brass and porcelain) (electric).
 Wood cutters, steel, for grooving.
 Wrenches, pipe.
 Wrenches, tap.
 Zinc plates or sheets for photo-engraving.
 Zinc strip.

N. B.—This list contains only articles which have already been the subject of a decision, and does not claim to be exhaustive.

INDUSTRIES.

The 20th April, 1918.

No. 1791.—In exercise of the powers conferred by section 4, sub-section (3), of the Indian Tea Cess Act, 1903 (IX of 1903), the Governor General in Council is pleased, on the recommendation of the Bengal Chamber of Commerce, to appoint Mr. A. Scott Smith, the Manager, Mercantile Bank of India, Limited, to fill the vacancy on the Indian Tea Cess Committee caused by the resignation of Mr. W. J. Hegarty.

INTERNAL TRADE.

The 20th April, 1918.

No. 1849.—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915, the Governor General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, as subsequently amended, namely:—

To Rule 11-K of the said rules the following sub-rule shall be added, namely:—

(7) The Local Government may, with the previous sanction of the Governor General in Council, by notification in the local official Gazette delegate to any officer of Government its powers under sub-rule (3) to be exercised in the whole or any part of an area specified in a notification issued under sub-rule (1).

No. 1876.—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915, the Governor General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, as subsequently amended, namely:—

After sub-rule (7) of Rule 11-J. of the said rules the following sub-rule shall be inserted namely:—

(7-A). Notwithstanding anything contained in this rule requiring a previous declaration by the Governor General in Council, the Local Government, of its own motion, or any officer of Government authorised in this behalf by the Local Government by general or special order in writing, may exercise, in any area within the province and in respect of any commodity of general use the power referred to in sub-rule (2) clause (a) and the provisions of this rule shall apply accordingly.

A. H. LEY,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

ECCLESIASTICAL.

Simla, the 18th April, 1918.

No. 103.—The Governor-General in Council is pleased to direct that the following shall be substituted for Rule 3 and Notes (1) and (2), Part II of the Ecclesiastical Rules published with the Department of Education notification no. 212, dated the 10th May 1913; that Note (3) to that Rule shall be expunged and that Note (4) shall be renumbered as (3).—

Rule 3.—No fee shall be levied from warrant and non-commissioned officers and soldiers for the construction of graves for, or the erection of monuments to the memory of, their wives and children; nor shall any fee be levied for the construction of graves for, or the erection of monuments to the memory of, warrant and non-commissioned officers and soldiers: provided that the monument is a plain stone monument consisting of a simple cross or head-stone fixed in a stone or marble socket, or a slab over a masonry foundation. No exemption shall be granted, however, to such persons from the fees prescribed in Rule 1(6) and (7) of these rules.

Notes.—(1) This rule applies to all warrant and British non-commissioned officers and soldiers whether in military or civil employ.

Indian Christians belonging to His Majesty's Army are British soldiers within the meaning of this rule.

(2) Plain stone monuments erected under this rule which are subscribed for partly by warrant and non-commissioned officers and men and partly by officers are likewise exempted from the prescribed fee.

The 19th April, 1918.

No. 113.—The services of the Reverend John Godber, M.A., a junior chaplain on the Bengal (Calcutta) Ecclesiastical Establishment are placed at the disposal of the Government of the Punjab, with effect from the 17th April 1918 or any subsequent date on which he may be relieved of his present duties.

No. 115.—The Reverend Norman Henry Tubbs is appointed to act as a temporary measure as Bishop's Chaplain, Calcutta, under Article 602 of the Civil Service Regulations, with effect from the 17th April 1918 or any subsequent date on which he may take over charge of his duties.

No. 117.—The Reverend Arthur Neville Hare, B.A., has been appointed to be a chaplain on probation on the Bengal (Lucknow) Ecclesiastical Establishment to fill an existing vacancy.

No. 118.—The Reverend Frederick William Martin has been appointed to be a chaplain on probation on the Bengal (Nagpur) Ecclesiastical Establishment to fill an existing vacancy.

EDUCATION.

The 17th April, 1918.

No. 285.—In exercise of the powers conferred by section 6, sub-section (1), clause (c), and section 10 of the Indian Universities Act, 1904 (VIII of 1904), His Excellency the Chancellor of the Calcutta University is pleased to nominate Dr. D. Thomson, M.A., B.Sc., Ph.D., to be an Ordinary Fellow of the Calcutta University.

E. D. MACLAGAN,

Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 19th April 1918.

APPOINTMENTS.

No. 764.—Major (Brevet-Lieutenant-Colonel) Hyla Napier Holden, 5th Cavalry, to be temporary Lieutenant-Colonel, subject to His Majesty's approval, while employed as Senior Special Service Officer, Jodhpur Imperial Service Lancers, with effect from the 11th March 1918.

No. 765.—In Army Department Notification No. 206, dated the 1st February 1918, for "dated 21st January 1917" read "dated 21st January 1918".

No. 766.—With reference to Army Department Notification No. 569, dated the 22nd March 1918, the following appointments in the grades of Superintendents in the Army Department are sanctioned, with effect from the 20th March 1918:—

Mr. A. B. Kunning, Superintendent, 2nd grade, to be Superintendent, 1st grade, sub. *pro tempore*.

Mr. J. C. B. Leslie, Superintendent, 3rd grade, to be Superintendent, 2nd grade, sub. *pro tempore*.

Mr. E. A. Daniel, Secretariat Assistant, 1st grade, to be Superintendent, 3rd grade, sub. *pro tempore*.

CANTONMENT MAGISTRATES' DEPARTMENT.

No. 767.—The services of Lieutenant-Colonel F. J. B. Campbell, Indian Army, Supernumerary List, have been placed at the disposal of His Excellency the Commander-in-Chief for military duty, with effect from the date on which he relinquished charge of the cantonment magistracy at Ambala.

INDIAN LAND FORCES.

No. 768.—The undermentioned gentlemen to be temporary honorary Second Lieutenants, subject to His Majesty's approval.

17th April 1918.

Nawab Ibrahim Ali Khan of Kunjpura, Kanauj District.

Rao Bahadur Ballir Singh of Gurgaon.

Khan Sahib Malik Mohammad Akbar Khan, Jodhra, of Pindi Gheb, Attock District.

Khan Sikandar Hayat Khan, Khatiar, of Wah, Attock District.

Chaudhri Damodar Singh of Rawalpindi.

Malik Sardar Khan, Nun, of Shahpur District.

Malik Khizar Mohammad Hayat of Shahpur District.

Malik Mohammad Sher Khan, Tiwana, of Shahpur District.

Sardar Raghbir Singh, Sindhanwala, of Raja Sansi, Amritsar District.

19th April 1918.

Babu Saileswar Singh Roy of Burdwan.

Babu Bejoy Prasad Singh Roy, B. A., of Chakdighi, Burdwan.

Babu Nalini Mohan Roy Chaudhuri, B. A., of Rangpur.

Maulvi Syed Mohammad Hossain of Tangail, Mymensingh.

Maulvi Nour Ahmed Hossain of Tangail, Mymensingh.

Babu Mudhaveshvarendra Sahi of Munjha, Saran District.

Babu Ram Prashad Narayan Sahi of Saran.

Babu Kameshwar Narayan Singh of Darbhanga.

INDIAN MEDICAL SERVICE.

No. 769.—Subject to His Majesty's approval, the undermentioned to be Temporary Lieutenants, with effect from the dates specified:—

Dhan Raj Bhasin. 14th September 1917.

Nanak Chand Mohan. 6th October 1917.

Kaikhushru Ardesbir Jemsetji Lalkaka. 30th October 1917.

Keralapuram Sreenivasa Subramanyam. 29th December 1917.

Harry Herbert Colwell. 11th February 1918.

Jagadiswada Dutta. 8th March 1918.

Madhusudan Babaji Mandhe. 17th March 1918.

Ramapurath Thimman Thomas. 20th March 1918.

Shankar Ganesh Chavan. 20th March 1918.

Joseph Peedikail Joseph. 21st March 1918.

INDIAN ARMY.

No. 770.—The following are appointed to the Indian Army on probation, subject to His Majesty's approval, with a view to permanent appointment, with effect from the dates

specified :—

To be Lieutenants.

Lieutenant George Walter Tanner, M. C., 1st Battalion, The Leicestershire Regiment, attached 2nd Battalion, 54th Sikhs (Frontier Force). Dated 8th February 1918 but to rank from the 22nd September 1915.

Lieutenant John Gahan, Army Service Corps, attached 35th Scinde Horse. Dated 8th February 1918 but to rank from the 26th September 1915.

Lieutenant Alfred Herbert Adderley, 2nd Battalion, The Cheshire Regiment, attached 2nd Battalion, 35th Sikhs. Dated 1st March 1918 but to rank from the 23rd October 1915.

Lieutenant Torquil Macleod Duncan, 1st Battalion, The Highland Light Infantry, attached 2nd Battalion, 18th Infantry. Dated 8th February 1918 but to rank from the 4th November 1915.

Lieutenant Cecil Ilderton Cordon, M. C., 1st Battalion, The Duke of Edinburgh's (Wiltshire Regiment), attached 2nd Battalion, 22nd Punjabis. Dated 26th February 1918 but to rank from the 6th January 1916.

Lieutenant Philip James Desprez Jones, 2nd Battalion, The King's (Liverpool Regiment) attached 11th Rajputs. Dated 22nd January 1918 but to rank from the 30th January 1916.

Lieutenant Louis George Neville Grell, The Prince of Wales's Own (West Yorkshire Regiment) attached 27th Punjabis. Dated 23rd January 1918 but to rank from the 9th February 1916.

Lieutenant Rupert Leslie Duchasne, 2nd Battalion, The King's Own (Yorkshire Light Infantry), attached 2nd Lancers (Gardner's Horse). Dated 26th February 1918 but to rank from the 10th March 1916.

Lieutenant Leonard Cayne Palk, The Prince of Wales's (North Staffordshire Regiment), attached 14th King George's Own Ferozepore Sikhs. Dated 22nd January 1918 but to rank from the 9th April 1916.

Captain Robert Arthur Stubbings, 1-7th Battalion, The Essex Regiment, attached 30th Punjabis. Dated 9th August 1917 but to rank from the 5th May 1916.

Lieutenant James Knox Gillespie, Army Service Corps, attached 35th Scinde Horse. Dated 8th February 1918 but to rank from the 12th May 1916.

Lieutenant Hugh Christopher Lewprieze Heywood, 6th Battalion, The Manchester Regiment, attached 74th Punjabis. Dated 29th July 1917 but to rank from the 26th May 1916.

Captain Thomas Percy Roper, 16th (County of London) Battalion, The London Regiment (Hackney), attached 11th Rajputs. Dated 29th July 1917 but to rank from the 29th May 1916.

Captain Cecil Jarvis Sharp, 9th Battalion, The East Lancashire Regiment, attached 13th Rajputs (The Shekhawati Regiment). Dated 20th August 1917 but to rank from the 1st June 1916.

Lieutenant Marcus Henry Douglas Cockayne, 2nd Battalion, The East Surrey Regiment, attached 1st Brahmans. Dated 11th September 1917, but to rank from the 22nd June 1916.

Lieutenant Lionel Ernest Wilson, 4th Battalion, The Queen's Own (Royal West Kent Regiment), attached 27th Punjabis. Dated 9th August 1917 but to rank from the 18th July 1916.

Captain Horatio Frederick Gillmore, Army Service Corps, attached 11th Rajputs. Dated 29th July 1917 but to rank from the 24th July 1916.

Lieutenant William Lawrence Cotton-Swanston, 9th Battalion, The Duke of Wellington's (West Riding Regiment), attached 4th Battalion, 39th Kumaon Rifles. Dated 5th February 1918 but to rank from the 14th August 1916.

Second Lieutenant Arthur Alfred Farbrother, 9th Battalion, The Gloucestershire Regiment, attached 86th Carnatic Infantry. Dated 9th August 1917 but to rank from the 7th September 1916.

Second Lieutenant Arthur Milton Lewis, 9th Battalion, The Devonshire Regiment, attached 52nd Sikhs (Frontier Force). Dated 29th July 1917 but to rank from the 7th September 1916.

Lieutenant Roland Herbert Columbine, 6th Battalion, The Bedfordshire Regiment, attached 1st Battalion, 39th Garhwal Rifles. Dated 29th July 1917 but to rank from the 10th September 1916.

Second Lieutenant Albert Bodenham, 8th Battalion, The South Wales Borderers, attached 41st Dogras. Dated 17th September 1917 but to rank from the 3rd October 1916.

Lieutenant Robert Black, The Seaforth Highlanders (Ross-shire Buffs, The Duke of Albany's), attached 38th Dogras. Dated 29th July 1917 but to rank from the 22nd October 1916.

Lieutenant Edward Arthur Howard Lowe, 9th Battalion, The Prince of Wales's Volunteers (South Lancashire Regiment), attached 16th Rajputs (The Lucknow Regiment). Dated 17th September 1917 but to rank from the 26th October 1916.

Lieutenant James Robertson, 11th Battalion, The Durham Light Infantry, attached 10th Jats. Dated 21st August 1917 but to rank from the 28th October 1916.

Lieutenant Inn Hamilton Macintyre, The Royal Scots (Lothian Regiment), attached 41st Dogras. Dated 29th July 1917 but to rank from the 10th November 1916.

Lieutenant John Crossley Hartle, Machine Gun Corps attached 26th Punjabis. Dated 9th August 1917 but to rank from the 13th December 1916.

Lieutenant Cecil Winterton Anderson, Machine Gun Corps, attached 3rd Battalion, 9th Infantry. Dated 9th March 1918 but to rank from the 2nd January 1917.

Lieutenant George William Whittington, Army Service Corps, attached 7th Haryana Lancers. Dated 10th March 1918 but to rank from the 13th January 1917.

Second Lieutenant Hector McDonald Pyper, 2nd Battalion, The Gordon Highlanders, attached 3rd Battalion, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles). Dated 29th July 1917 but to rank from the 20th February 1917.

Lieutenant William Ogle McCarthy, The Royal Scots (Lothian Regiment), attached 2nd Battalion, 76th Punjabis. Dated 9th February 1918 but to rank from the 5th March 1917.

Captain John Henry Michell, Norfolk Yeomanry, attached 39th King George's Own Central India Horse. Dated 19th March 1918 but to rank from the 7th March 1917.

Second Lieutenant Herbert Armstrong, 3rd Battalion, The Royal Munster Fusiliers, attached 110th Mahratta Light Infantry. Dated 21st July 1917 but to rank from the 26th March 1917.

Second Lieutenant Hugh MacCormac Boyle, M. C., Princess Victoria's (Royal Irish Fusiliers), attached 31st Duke of Connaught's Own Lancers. Dated 8th February 1918 but to rank from the 7th April 1917.

Second Lieutenant Terence Joseph O'Connor, Army Service Corps, attached 31st Duke of Connaught's Own Lancers. Dated 24th January 1918 but to rank from the 7th April 1917.

Lieutenant George Webb Butler Jacob, The Royal Irish Regiment, attached 35th Scinde Horse. Dated 8th February 1918 but to rank from the 7th April 1917.

Second Lieutenant Benjamin Stuart Hey, 24th (County of London) Battalion, The London Regiment (The Queen's), attached 2nd Battalion, 43rd Erinipura Regiment. Dated 29th July 1917 but to rank from the 15th April 1917.

Second Lieutenant Frederick Hopkins, 2nd Battalion The Buffs (East Kent Regiment), attached 1st Brahmans. Dated 11th September 1917 but to rank from the 20th June 1917.

Second Lieutenant Edward Gerald Little, The Royal Dublin Fusiliers, attached 2nd Battalion, 1st Brahmans. Dated 16th January 1918 but to rank from the 19th July 1917.

Lieutenant James Gray Cruickshank, The Black Watch (Royal Highlanders), attached 2nd Battalion, 18th Infantry. Dated 10th March 1918 but to rank from the 22nd July 1917.

Second Lieutenant Lennox John Montgomerie, The Royal Scots (Lothian Regiment), attached 2nd Battalion, 54th Sikhs (Frontier Force). Dated 29th July 1917 but to rank from the 28th August 1917.

Lieutenant Arthur Gilbert Clements Curtis, Army Service Corps, attached 28th Punjabis. Dated 9th August 1917 but to rank from the 6th September 1917.

Lieutenant Stanley Breerton Holmes, 1st Battalion, The Royal Munster Fusiliers, attached 2nd Battalion, 1st Brahmans. Dated 9th March 1918 but to rank from the 9th September 1917.

Lieutenant Alfred Donald Lane, 2-15th (County of London) Battalion, The London Regiment (Prince of Wales's Own, Civil Service Rifles), attached 2nd Battalion, 1st Brahmans. Dated 10th March 1918 but to rank from the 21st October 1917.

To be Second Lieutenants.

Second Lieutenant Cecil Arthur Wills, The Buffs (East Kent Regiment), attached 2nd Battalion, 2nd Queen Victoria's Own Rajput Light Infantry. Dated 17th September 1917 but to rank from the 10th March 1917.

Second Lieutenant John Taylor Macintyre, The Queen's Own Cameron Highlanders, attached 1st Battalion, 43rd Erinipura Regiment. Dated 17th September 1917 but to rank from the 23rd August 1917.

Second Lieutenant John Rees Roberts, 5th Battalion, The South Wales Borderers, attached 2nd Battalion, 33rd Punjabis. Dated 10th March 1918 but to rank from the 28th February 1918.

Second Lieutenant Lionel Hugh Brooke, Machine Gun Corps, attached 3rd Battalion, 124th Duches of Connaught's Own Baluchistan Infantry. Dated 12th January 1918 but to rank from the 26th April 1918.

No. 771—Army Department Notification No. 1699, dated the 13th July 1917, so far as it relates to Lieutenant Malcolm Theodore Lysaght Newington, is cancelled.

No. 772.—Second Lieutenant Donald Leslie Durcan, attached 2nd King Edward's Own Gurkha Rifles, (The Sirmoor Rifles) will have seniority in the rank of Second Lieutenant with effect from the 1st October 1915.

No. 773.—Second Lieutenant George Woodward Ninis, attached 9th Hodson's Horse, will have seniority in the rank of Second Lieutenant, with effect from the 29th May 1915.

No. 774.—Second Lieutenant James Richard Holcombe Cruikshank, attached 18th King George's Own Lancers, will have seniority in the rank of Second Lieutenant with effect from the 14th September 1915.

No. 775.—Second Lieutenant John Trevor Davies, attached 19th Lancers (Fane's Horse), will have seniority in the rank of Second Lieutenant, with effect from the 8th April 1916.

No. 776.—Second Lieutenant Thomas Maybury Lunham, attached 34th Prince Albert Victor's Own Poona Horse, will have seniority in the rank of Second Lieutenant, with effect from the 26th January 1916.

Army Reserves.

No. 777.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval :—

To be Second Lieutenants.

Cavalry Branch.

Seaforth Stephen Bellairs.

Dated 10th April 1918,

Finlayson Huson Johnson,
Lloyd Lewis.

Dated 12th March 1918.

Herbert James Brocklebank.

John Frederick Johnson.

Andrew Cochrane McIver.

Horace William Keer.

Dated 9th April 1918.

Dated 12th April 1918.

No. 778.—Lieutenant (temporary Captain) J. F. Davies, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Major while employed as an Officiating Assistant Commanding Royal Engineer. Dated 4th January 1918.

No. 779.—Second Lieutenant Michael Meehan, Indian Army Reserve of Officers, to be temporary Captain, subject to His Majesty's approval, while employed as Commandant of a Labour Corps. Dated 25th January 1918.

No. 780.—Lieutenant W. R. Taylor, Indian Army Reserve of Officers, is granted, subject to His Majesty's approval, the temporary rank of Captain, while holding an appointment as Staff Captain. Dated 4th March 1918.

LONDON GAZETTE.

No. 781.—The following extracts are published for general information :—

Supplement dated the 26th January 1918 to the London Gazette of the 25th January 1918, pages 1285, 1287, 1302 and 1317.

*War Office,
26th January, 1918.*

With reference to the award of the Distinguished Conduct Medal conferred as announced in the London Gazette, dated 22nd October, 1917; the following are the statements of service for which the decoration was conferred :—

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DISTINGUISHED CONDUCT MEDAL.

* * * * *

8 Cpl. J. Dunning, Ind. Unattd. List,

For conspicuous gallantry and devotion to duty. He successfully laid an important line to an advanced position under heavy fire and maintained it, keeping up communication throughout an attack under very difficult conditions, and in spite of very heavy fire. He displayed great initiative and devotion to duty.

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13623 B.S.M. G. Low, R.F.A. (Bangalore, India).

For conspicuous gallantry and devotion to duty. While the battery was being relieved it was very heavily shelled, and many casualties were caused. He attended to the wounded and extricated several wounded men who had been buried in a dugout. He displayed magnificent courage and coolness under heavy fire.

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Second Supplement dated the 27th January 1918 to the London Gazette of the 25th January 1918, pages 1347, 1354, 1355 and 1357.

*War Office,
26th January, 1918.*

MEMORANDA.

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The under mentioned to be temp. 2nd Lts. for service with Ind. Army Res. of Off. (on prob) 21 Dec. 1917 : -

Serjt John Brwick Abbey, R.E.

Serjt. Ernest Walter King, R.E.

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REGULAR FORCES.

INFANTRY.

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Labour Corps.

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Lt. A. V. Myles (Ind. Army, ret.) to be Lt. 27 Oct. 1917.

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General List.

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Temp. 2nd Lt. W. G. Fennell is apptd. prob. to Ind. Army. 21 Nov. 1917.

Charles Graenslade Sallat, from Sub Lt., R. Naval Dn., to be temp. 2nd Lt. on appt. as prob. to Ind. Army. 21 Dec. 1917.

The under mentioned temp. Lts. to be temp. Lts. on appt. as prob. to Ind. Army Res. of Off. 21 Dec. 1917 : -

R. Smith from Trg. Res.

W. H. H. Dawson, M.C., from Manch. R. (attd.).

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Third Supplement dated the 29th January 1918 to the London Gazette of the 25th January 1918, pages 1361, 1363, 1365 and 1368.

War Office,
29th January, 1918.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made : -

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CAVALRY.

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Res. Regts. of Cav.—Temp. 2nd Lt. E. A. Mee is transf'd. to Gen. List for service with Ind. Army on prob.). 21st Dec. 1917.

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MEMORANDA.

Col. A. W. Proudfoot, ret. pay, Ind. Army, is granted the hon. rank of Brig.-Gen. 29th Jan. 1918.

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Temp. Capt. H. J. Carpenter, A.S.C., is transf'd. to Gen. List as temp. Lt. for service with Ind. Army. 21st Dec. 1917.

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Labour Corps.

Lt.-Col. E. G. R. Wilkins (Ind. Army) ceases to be emp'd. with the Corps. 29th Jan. 1918.

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General List.

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The undermentioned temp. Lts. to be temp. Lts. on appt. as prob., Ind. Army Res. of Off. : -

21 Dec. 1917.

J. Thomson, from a Serv. Bn., R. W. Fus.

D. Christopherson, from a Serv. Bn., Yorks. L. I.

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Fifth Supplement dated the 29th January 1918 to the London Gazette of the 25th January 1918, pages 1401, 1413, 1414 and 1416.

War Office,
29th January, 1918.

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MEMORANDA.

Kinlock Arthur App'by to be temp. Maj. whilst emp'd. as Dir. of Postal Services. 1st Oct. 1914.

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The undermentioned Cadets to be temp. 2nd Lts. for service with Ind. Army Res. of Off. (on prob.) :—

28th Nov. 1917.

Norman Dyer Brar.
William Vincent Dumbreck.
Francis Barker Vaughan.

19th Dec. 1917.

William Alexander Beath.
Cyril Ernest Brewster.
Geoffrey Seymour Brockelbank.
William Black Campbell.
James Davidson Clark.
Vernon John Shawcross Cornwell.
Richard George Cunliffe.
Edgar James Dawson.
William Jackson Diack.
William Morton Everett.
Bertie Borroughs Gillman.
Thomas Logan.
Alan Vincent May.
Alexander Robertson Mercer.
Leonard Alfred Rickard.
Edward Robins.
Robert Peacock Ross.
Wilfred Charles Tugate.
Frank Leitch Walker.
Arthur Lloyd Walmisley.
Herbert Edward Walmisley.
John Edwards Young.

Corpl. Charles Stewart, from R.E., to be temp. 2nd Lt. for service with Ind. Army Res. of Off. (on prob.). 21st Dec. 1917.

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REGULAR FORCES.

I. INFANTRY.

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General List.

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Temp. Lt. N. C. Allen, from a Serv. Bn., Lan. Fus., to be temp. Lt. on appt. as prob. to Ind. Army, 9 Oct. 1917. (Substituted for Gaz. notification 24 Nov. 1917 incorrectly specifying rank as temp. 2nd Lt.)

Supplement dated the 30th January 1918 to the London Gazette of the 29th January 1918, pages 1493, 1496 and 1501.

War Office,
30th January, 1918.

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MEMORANDA.

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Temp. Lt. J. R. Hull, Manch. R., is transf'd. to Gen. List for service with Ind. Army Res. of Off. (on prob.). 21st Dec. 1917.

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Temp. 2nd Lt. G. W. Burch to be transf'd. to Gen. List, and to be temp. Lt. for service with Ind. Army (on prob.). 21st Dec. 1917.

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MEMORANDA.

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Commy. and Hon. Capt. F. Naylor, retired, Indian Army Depts., to be Hon. Maj. 1st July 1917.

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Second Supplement dated the 31st January 1918 to the London Gazette of the 29th January 1918, pages 1513 and 1514.

War Office,
31st January, 1918.

REGULAR FORCES.

INFANTRY.

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Service Battalions.

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Lgn. Fus.

Temp. Maj. G. T. Hunter-Gray (Capt. ret., Ind. Army) relinquishes the actg. rank of Lt.-Col. on ceasing to command a Bn. 31 Oct. 1917.

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Third Supplement dated the 1st February 1918 to the London Gazette of the 29th January 1918, pages 1521, 1527 and 1530.

*War Office,
1st February, 1918.*

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made:—

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ATTACHED TO HD.-Qr. UNITS.

Brig. Commandr.—Bt. Col. C. B. L. Clery, C.B., Ind. Army, and to be temp. Brig.-Gen. whilst so empld., *vice* Bt. Col. (temp. Maj.-Gen.) W. M. Thomson, C.B., M.C., Sea. Highrs. 6th Jan 1918.

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MEMORANDA.

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Maj. C. J. M. Thornhill, Ind. Inf., to be temp. Lt.-Col. whilst specially empld. 5th Jan. 1918.

Capt. H. L. Ismay, Ind. Army, to be temp. Maj. for service with Somaliland Ind. Contingent. 31st Oct. 1917.

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General List.

Temp. Lt. L. G. Squire, from Oxf. and Bucks. L. I. (attl.), to be temp. Lt on appt. as probr. to Ind. Army. 21 Dec. 1917.

The undermentioned temp. 2nd Lts. to be temp. 2nd Lts. on appt. as probrs. to Ind. Army:—

21 Dec. 1917.

V. J. Hartman, from a Serv. Bn., Dorset. R.

T. J. Reilly, from a Serv. Bn., R. Dnb. Fus.

R. Moorcroft, from a Serv. Bn., R. Ir. Rif.

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Supplement dated the 2nd February 1918 to the London Gazette of the 1st February 1918, pages 1589, 1591, 1592 and 1593.

*War Office,
2nd February, 1918.*

REGULAR FORCES.

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INFANTRY.

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R. Ir. Fus.—Temp. 2nd Lt H. Hamill, is transf'd. to Gen. List for service with Ind. Army Res. of Off., in the rank of Lt. (on prob.), with seniority from 6th June 1917, but not to carry pay prior to 26th November 1917.

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MEMORANDA.

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Maj. T. H. Keyes, C.I.E., Supern. List, Ind. Army, to be temp. Lt.-Col. (without the pay or allowances of that rank) whilst specially empld. 5th Jan. 1918.

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Capt. J. D. Marshall, Calcutta Vol. Rif., to be temp. Capt. whilst empld. as Staff Capt. 4th Oct. 1917.

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Cadet Robert Bruce Gill to be temp. 2nd Lt. for service with Ind. Army Res. of Off. (on prob.). 31st Oct. 1917.

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PROMOTIONS.

ROYAL REGIMENT OF ARTILLERY.

Royal Horse and Royal Field Artillery.

No. 782.—The following relinquishment and grant of acting rank are notified, subject to His Majesty's approval:—

Captain (Acting Major) H. F. C. Kempe, relinquishes his acting rank on ceasing to command a battery, Royal Field Artillery. Dated 22nd March 1918.

Temporary Captain F. Beckingham, to be acting Major while commanding a battery of Royal Field Artillery. Dated 6th April 1918, *vice* Captain (Acting Major) H. F. C. Kempe, vacated, with effect from the 22nd March 1918.

Royal Garrison Artillery.

No. 783.—The following acting promotions and relinquishment of acting rank are notified, subject to His Majesty's approval:—

Lieutenant P. E. Rivers-Smith to be acting Captain while performing the duties of a Captain of a battery of Indian Mountain Artillery. Dated 3rd January 1918, *vice* Captain J. A. L. Deane, transferred, with effect from the 20th December 1917.

Captain (Acting Major) S. St. B. Collins, relinquishes his acting rank on ceasing to command a battery of British Mountain Artillery. Dated 18th March 1918.

Captain P. I. Newton to be Acting Major while commanding a battery of British Mountain Artillery. Dated 2nd April 1918, *vice* Captain (Acting Major) S. St. B. Collins, transferred, with effect from the 18th March 1918.

GARRISON BATTALIONS.

Infantry.

No. 784.—The following acting promotion is made, subject to His Majesty's approval:—
The Lincolnshire Regiment.

Major A. B. Black to be acting Lieutenant-Colonel while commanding a battalion. Dated 11th March 1918, *vice* Colonel R. H. Martin, C.B., C.M.G., extra-regimentally employed, with effect from the 24th February 1918.

TERRITORIAL FORCE.

Infantry.

No. 785.—The following acting promotions are made, subject to His Majesty's approval:—

Prince Albert's (Somerset Light Infantry).

Lieutenant D. F. Irving to be acting Captain while commanding a company. Dated 28th March 1917 to 24th April 1917, *vice* Captain H. H. Broadhead extra-regimentally employed, with effect from the 13th March 1917.

Lieutenant C. F. B. Pearce to be acting Captain while commanding a company. Dated 9th May 1917 to 19th October 1917, *vice* Lieutenant (acting Captain) D. F. Irving relinquished acting rank, with effect from the 24th April 1917.

Lieutenant A. M. P. Luscombe to be acting Captain while commanding a company to fill an existing vacancy. Dated 24th April 1917.

Lieutenant J. Cook to be acting Captain while commanding a company. Dated 3rd November 1917, *vice* Lieutenant (acting Captain) C. F. B. Pearce relinquished acting rank, with effect from the 19th October 1917.

Lieutenant N. D. Blake to be acting Captain while commanding a company to fill an existing vacancy. Dated 9th May 1917 to 1st November 1917.

Lieutenant F. E. Spurway to be acting Captain while commanding a company. Dated 16th November 1917, *vice* Lieutenant (acting Captain) N. D. Blake relinquished acting rank, with effect from the 1st November 1917.

INDIAN SIGNAL SERVICE.

No. 786.—The undermentioned officers are granted, subject to His Majesty's approval the acting rank of Major while commanding Divisional Signal Companies, with effect from the dates specified against their names:—

Captain C. S. Day, Royal Garrison Artillery.

Captain A. T. W. Taylor, 48rd Erinpura Regiment.

Captain V. W. H. Duke, Cheshire Regiment.

Captain F. G. Drayson, 1st Border Regiment.

Captain C. J. R. Turner, 15th Ludhiana Sikhs.

Dated 28th September 1917.

Dated 7th November 1917.

Lieutenant J. B. Reid, Indian Army Reserve of Officers. Dated 18th February 1918.

No. 787.—The following acting promotions are made, subject to His Majesty's approval:—

Burma Mounted Infantry.

Lieutenant M. J. Murray, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a squadron. Dated 17th February 1917.

Lieutenant W. L. H. Thacker, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a squadron. Dated 13th July 1917.

INDIAN ARMY.

No. 788.—The following promotions are made, subject to His Majesty's approval:—

Major to be Lieutenant-Colonel.

27th January 1918.

Archibald Campbell Stewart, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's) (Cavalry).

Captain to be Major.

28th January 1918.

Allan Harrington Burnett, D.S.O., 72nd Punjabis.

Lieutenants to be Captains.

14th January 1918.

Walter Raleigh Fetherstonhaugh Trevelyan, 93rd Burma Infantry.

Benjamin Going White, 7th Gurkha Rifles.

Walter Fendall Campbell, 52nd Sikhs (Frontier Force).

Herbert Dryden Home Yorke Nepean, D.S.O., 5th Gurkha Rifles (Frontier Force).

Leslie Howard Brumles, 4th Gurkha Rifles.

Jack Hulme Taylor, 11th King Edward's Own Lancers (Probyn's Horse).

Harry Montgomery Hamilton, 59th Scinde Rifles (Frontier Force).

Second Lieutenants to be Lieutenants.

1st October 1916.

Donald Leslie Duncan, attached 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

14th November 1917.

William Anthony Colbourne, attached 25th Punjabis.

30th January 1918.

John Ignatius Ennis, attached 10th Gurkha Rifles.

Michael Joseph O'Connor, attached 6th Jat Light Infantry.

Richard Eric James Holmes, attached 39th Gadhwal Rifles.

Charles John Bromley Church, attached 14th King George's Own Ferozepore Sikhs.

Egbert Willis Burnett Gibbs, attached 110th Mahratta Light Infantry.

Lionel Alfred Ester, attached 1st King George's Own Gurkha Rifles (The Malaun Regiment).

John Fether Hodge, attached 125th Napier's Rifles.

10th March 1918.

Cecil Arthur Witts, attached 2nd Battalion, 2nd Queen Victoria's Own Rajput Light Infantry.

15th April 1918.

John Beatson, attached 13th Rajputs (The Shekhawati Regiment).

17th April 1918.

Morrison Scott, attached 16th Cavalry.

19th April 1918.

Guy Brigham, attached 95th Russell's Infantry.

No. 739.—The promotion of Lieutenant (now Major) Jack St. Aubyn King, 62nd Punjabis, to the ranks of Captain and Major, is antedated to the 5th January 1910 and the 8th January 1916, respectively, his previous forfeited service having been restored for good service in the field.

(Army Department Notifications No. 454, dated the 3rd June 1910 and No. 599, dated the 22nd April 1917, so far as they concern this officer, are cancelled.)

No. 790.—The promotion of Lieutenant (now Major) James Douglas Strong, 90th Punjabis, to the ranks of Captain and Major, is antedated to the 27th July 1910 and the 27th July 1916, respectively, his previous forfeited service having been restored for good service in the field.

(Army Department Notifications No. 3, dated the 5th January 1912 and No. 2052, dated the 30th November 1917, so far as they concern this officer, are cancelled.)

No. 791.—The following acting promotions and relinquishments of acting rank are notified subject to His Majesty's approval:—

30th Lancers (Gordon's Horse).

Lieutenant C. H. Law, attached, to be acting Captain while commanding a squadron. Dated 11th November 1917, *vice* Lieutenant E. Hobson, M.C., vacated, with effect from the 27th October 1917.

15th Ludhiana Sikhs.

Lieutenant C. A. Keatinge, Indian Army Reserve of Officers, to be acting Captain while commanding a company. Dated 21st March 1917, *vice* Lieutenant A. R. Simpson, Indian Army Reserve of Officers, vacated, with effect from the 6th March 1918.

33rd Punjabis.

Captain (Acting Major) G. Broughton relinquishes his acting rank on ceasing to command the depot. Dated 23rd February 1918.

35th Sikhs.

Lieutenant R. B. Leach, M.C., attached, to be acting Captain while commanding a company. Dated 27th March 1918, *vice* Captain T. F. S. Burridge, vacated with effect from the 12th March 1918.

2nd Battalion, 97th Deccan Infantry.

Lieutenant (acting) E. A. McA. Franklin, M.C., 5th Battalion, The Dorsetshire Regiment, attached, relinquishes his acting rank on ceasing to command a company. Dated 6th March 1918.

98th Infantry.

Lieutenant A. B. R. Leech, attached, to be acting Captain while commanding a company. Dated 16th October 1917 to 22nd November 1917, inclusive, *vice* Lieutenant W. R. Selby, vacated with effect from the 1st October 1917.

Lieutenant A. B. R. Leech, attached, to be acting Captain while commanding a company. Dated 11th February 1918, *vice* Lieutenant A. S. Millar, vacated with effect from the 27th January 1918.

Lieutenant A. G. Adams, attached, to be acting Captain while commanding a company. Dated 27th October 1917, *vice* Major J. P. Milford, D.S.O., vacated with effect from the 12th October 1917.

Lieutenant G. G. C. Bull, attached, to be acting Captain while commanding a company. Dated 7th January 1918, *vice* Lieutenant-Colonel F. Fisher on sick list with effect from the 23rd December 1917.

2nd Battalion, 112th Infantry.

Lieutenant R. G. Williams to be acting Captain while commanding a company. Dated 5th March 1918, *vice* Captain A. F. Simpson, 95th Russell's Infantry, vacated with effect from the 17th February 1918.

Lieutenant F. L. Stott to be acting Captain while performing the duties of Adjutant. Dated 16th November 1917, *vice* Lieutenant W. M. Clapp, vacated with effect from the 1st November 1917.

2nd Battalion, 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

Captain E. J. Corse-Scott, M.C., to be acting Major while second-in-command of a battalion. Dated 28th February 1918.

No. 792.—The undermentioned officers are granted the acting rank of Captain (with pay and allowances as for Lieutenant) subject to His Majesty's approval, while holding the appointment of Adjutant, with effect from the dates specified :—

Depot, 6th King Edward's Own Cavalry.

Lieutenant F. P. Oliver, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

11th King Edward's Own Lancers (Probyn's Horse.)

Lieutenant J. H. Taylor, attached. Dated 29th November 1917.

12th Cavalry.

Lieutenant J. W. Davidson. Dated 18th December 1917.

13th Duke of Connaught's Lancers (Watson's Horse.)

Lieutenant K. O'B. Harding, attached. Dated 19th February 1918.

Depot, 14th Lancers (Paine's Horse.)

Lieutenant R. L. Barrow, Indian Army Reserve of Officers, attached. Dated 15th December 1917.

26th King George's Own Light Cavalry.

Lieutenant R. L. P. Wells, Indian Army Reserve of Officers, attached. Dated 3rd August 1917 to 12th December 1917 and from 16th December 1917.

29th Light Cavalry.

Second Lieutenant G. A. Falconer, attached. Dated 19th November 1917 to 7th January 1918.

30th Lancers (Gordon's Horse.)

Lieutenant E. Hobson, M.C., attached. Dated 27th October 1917.

Depot, 32nd Lancers.

Lieutenant C. C. Gulliland, Indian Army Reserve of Officers, attached. Dated 26th September 1917.

33rd Queen Victoria's Own Light Cavalry.

Lieutenant P. H. Vrooman, attached. Dated 1st November 1917.

3rd Battalion, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumaden's) (Infantry).

Lieutenant J. H. Jameson, D.S.O., attached. Dated 16th November 1917.

1st Brahmans.

Lieutenant P. M. Beaufort, Indian Army Reserve of Officers, attached. Dated 11th February 1918.

Depot, 2nd Queen Victoria's Own Rajput Light Infantry.

Lieutenant F. C. Davies, Indian Army Reserve of Officers, attached. Dated 1st November 1917.

Depot, 3rd Brahmans.

Lieutenant P. C. Stowell, Indian Army Reserve of Officers, attached. Dated 3rd August 1917 to 24th January 1918.

Lieutenant H. J. Spencer, attached. Dated 24th January 1918.

4th Prince Albert Victor's Rajputs.

Lieutenant J. J. Salt, Indian Army Reserve of Officers, attached. Dated 1st November 1917.

Depot, 4th Prince Albert Victor's Rajputs.

Lieutenant E. S. Hearn, Indian Army Reserve of Officers, attached. Dated 29th January 1918 to 15th March 1918.

Lieutenant A. F. Cook, attached. Dated 30th March 1918.

6th Jat Light Infantry.

Lieutenant C. K. Tester. Dated 11th December 1917.

7th Duke of Connaught's Own Rajputs.

Lieutenant F. M. Wardle. Dated 1st October 1917.

Depot, 7th Duke of Connaught's Own Rajputs.

Lieutenant E. C. St. J. Ronaldson, Indian Army Reserve of Officers, attached. Dated 6th November 1917 to 31st December 1917.

Lieutenant G. E. H. Yonge, Indian Army Reserve of Officers, attached. Dated 15th January 1918.

1st Battalion, 9th Bhopal Infantry.

Lieutenant I. A. M. Weatherall, Indian Army Reserve of Officers, attached. Dated 1st February 1918.

Depot, 1st Battalion, 9th Bhopal Infantry.

Lieutenant W. S. Holden, attached. Dated 21st February 1918.

2nd Battalion, 9th Delhi Infantry.

Second Lieutenant W. a'C. Beaden, attached. Dated 14th December 1917.

3rd Battalion, 9th Delhi Regiment.

Lieutenant J. Robertson, attached. Dated 25th October 1917.

Depot, 11th Rajputs.

Lieutenant D. D. H. Johnston, attached. Dated 14th November 1917.

2nd Battalion, 11th Rajputs.

Lieutenant H. S. Dempster, Indian Army Reserve of Officers, attached. Dated 2nd February 1918.

Depot, 13th Rajputs (The Shekhawati Regiment).

Lieutenant W. Huclin, attached. Dated 3rd August 1917.

14th King George's Own Ferozepore Sikhs.

Lieutenant W. J. Cricker, attached. Dated 19th November 1917.

Depot, 16th Rajputs (The Lucknow Regiment).

Lieutenant A. G. Woosnam, Indian Army Reserve of Officers, attached. Dated 10th September 1917.

Depot, 18th Infantry.

Lieutenant C. H. Nicholas, attached. Dated 26th November 1917.

2nd Battalion, 19th Punjabis.

Lieutenant W. S. Smith, attached. Dated 30th August 1917.

2nd Battalion, 22nd Punjabis.

Lieutenant E. J. King, attached. Dated 29th January 1918.

Depot, 23rd Sikh Pioneers.

Second Lieutenant V. Brewer, Indian Army Reserve of Officers, attached. Dated 1st November 1917.

24th Punjabis.

Lieutenant A. P. Algar (since deceased), Indian Army Reserve of Officers, attached. Dated 23rd December 1917 to 13th January 1918, inclusive.

Lieutenant G. P. Troughton-Dean. Dated 29th January 1918.

Depot, 24th Punjabis.

Lieutenant G. V. A. Prideaux, Indian Army Reserve of Officers, attached. Dated 10th November 1917.

25th Punjabis.

Lieutenant A. A. F. Harris, attached. Dated 8th February 1918.

Second Lieutenant W. B. Jackson, Indian Army Reserve of Officers, attached. Dated 6th November 1917.

26th Punjabis.

Lieutenant J. M. Hunt, 26th Punjabis, attached. Dated 25th October 1917 to 23rd November 1917, inclusive.

Lieutenant K. O. Carleton, 26th Punjabis, attached. Dated 27th December 1917 to 14th January 1918, inclusive.

Depot, 26th Punjabis.

Lieutenant F. T. Jessop, Indian Army Reserve of Officers, attached. Dated 8th October 1917 to 8th February 1918, inclusive.

Lieutenant J. W. Nicholas, Indian Army Reserve of Officers, attached. Dated 9th February 1918.

Lieutenant D. S. Warren, Indian Army Reserve of Officers, attached. Dated 30th January 1918.

27th Punjabis.

Lieutenant P. J. Rolt, Indian Army Reserve of Officers, attached. Dated 24th December 1917.

Depot, 28th Punjabis.

Lieutenant E. H. B. Norrish, Indian Army Reserve of Officers, attached. Dated 5th January 1918.

Depot, 30th Punjabis.

Lieutenant R. A. Stubbings, attached. Dated 3rd December 1917.

31st Punjabis.

Lieutenant G. W. Cox, attached. Dated 7th October 1917.

Depot, 32nd Sikh Pioneers.

Lieutenant C. A. Ranger, attached. Dated 15th February 1918.

Depot, 2nd Battalion, 32nd Sikh Pioneers.

Lieutenant J. A. Oglethorpe, Indian Army Reserve of Officers, attached. Dated 15th February 1918.

Depot, 34th Sikh Pioneers.

Second Lieutenant (now Lieutenant) W. J. Greener, Indian Army Reserve of Officers, attached. Dated 10th December 1917.

2nd Battalion, 34th Sikh Pioneers.

Lieutenant C. O. Forth, attached. Dated 26th February 1918.

Depot, 56th Sikhs.

Lieutenant C. M. Keddle, Indian Army Reserve of Officers, attached. Dated 9th November 1917.

Depot, 37th Dogras.

Lieutenant W. G. Saunders, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

Depot, 38th Dogras.

Lieutenant S. Cook, attached. Dated 1st October 1917 to 31st December 1917, inclusive.

Lieutenant I. Stewart, attached. Dated 1st January 1918.

39th Garhwal Rifles.

Lieutenant R. Eustace. Dated 6th December 1917.

3rd Battalion, 39th Garhwal Rifles.

Lieutenant H. Renwick, attached. Dated 1st March 1918.

41st Dogras.

Lieutenant I. H. Macintyre, attached. Dated 3rd January 1918.

2nd Battalion, 42nd Deoli Regiment.

Lieutenant P. H. Graham, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

44th Merwara Infantry.

Lieutenant M. P. Thomas, Indian Army Reserve of Officers, attached. Dated 29th December 1917 to 29th January 1918, inclusive.

45th Rattray's Sikhs.

Lieutenant C. W. W. Ford, 36th Sikhs, attached. Dated 1st January 1918.

47th Sikhs.

Lieutenant L. J. Fitzpatrick, Indian Army Reserve of Officers, attached. Dated 3rd December 1917 to 25th December 1917.

Lieutenant F. M. S. Field, Indian Army Reserve of Officers, attached. Dated 9th January 1918.

Depot, 47th Sikhs.

Second Lieutenant H. R. Hastie, Indian Army Reserve of Officers, attached. Dated 1st November 1917.

Lieutenant N. W. Evans, attached. Dated 4th February 1918.

Depot, 49th Bengalis.

Lieutenant H. Jones, attached. Dated 1st December 1917.

Depot, 53rd Sikhs (Frontier Force).

Lieutenant A. B. Carter, Indian Army Reserve of Officers, attached. Dated 22nd November 1917.

2nd Battalion, 55th Coke's Rifles (Frontier Force.)

Lieutenant F. J. Wilcox, attached. Dated 21st February 1918.

2nd Battalion, 56th Rifles (Frontier Force).

Second Lieutenant (now Lieutenant) F. C. Barry, attached. Dated 3rd September 1917 to 4th February 1918, inclusive.

Lieutenant H. Wade, attached. Dated 5th February 1918.

63rd Palamcottah Light Infantry.

Lieutenant M. Hurford-Jones, attached. Dated 11th December 1917.

64th Pioneers.

Lieutenant F. Banister, Indian Army Reserve of Officers, attached. Dated 29th October 1917 to 1st November 1917, inclusive.

Depot, 64th Pioneers.

Lieutenant H. G. T. Rossel, attached. Dated 12th August 1917.

69th Punjabis.

Lieutenant G. St. G. Higginson, Indian Army Reserve of Officers, attached. Dated 3rd August 1917 to 10th February 1918 inclusive.

Lieutenant J. W. Williams, 87th Punjabis, attached. Dated 11th February 1918 to 25th February 1918, inclusive.

Lieutenant R. V. Proudlock, 92nd Punjabis, attached. Dated 1st March 1918.

Depot, 69th Punjabis.

Lieutenant B. C. Marsh, attached. Dated 10th February 1918.

70th Burma Rifles.

Lieutenant C. F. Grant, Indian Army Reserve of Officers, attached. Dated 31st December 1917 to 22nd January 1918.

Lieutenant M. J. Clarke, attached. Dated 23rd January 1918.

Second Battalion, 70th Burma Rifles.

Lieutenant W. F. Palmer, Indian Army Reserve of Officers, attached. Dated 31st December 1917.

71st Punjabis.

Lieutenant P. C. Atkins, attached. Dated 15th December 1917.

72nd Punjabis.

Lieutenant F. A. M. B. Jenkins, attached. Dated 9th October 1917.

Depot, 72nd Punjabis.

Lieutenant B. S. Challen. Dated 23rd February 1918.

73rd Carnatic Infantry.

Second Lieutenant A. N. Birkett, Indian Army Reserve of Officers, attached. Dated 23rd February 1918.

75th Carnatic Infantry.

Lieutenant H. Baines, attached. Dated 3rd August 1917.

Depot, 75th Carnatic Infantry.

Second Lieutenant M. N. Barber, Indian Army Reserve of Officers, attached. Dated 17th December 1917.

Depot, 79th Carnatic Infantry.

Lieutenant A. Brown, Indian Army Reserve of Officers, attached. Dated 1st February 1918.

Depot, 80th Carnatic Infantry.

Second Lieutenant C. W. Cawood, attached. Dated 26th August 1917.

80th Carnatic Infantry.

Lieutenant E. R. Ridley, attached. Dated 27th December 1917 to 9th February 1918.

Depot, 81st Pioneers.

Second Lieutenant H. G. Bell, attached. Dated 2nd January 1918.

Depot, 82nd Punjabis.

Lieutenant F. M. R. Salvesen, attached. Dated 27th August 1917.

83rd Wallajahbad Light Infantry.

Lieutenant J. A. Robinson, attached. Dated 12th November 1917.

Lieutenant W. M. Clapp, Indian Army Reserve of Officers, attached. Dated 9th December 1917 to 23rd February 1918, inclusive.

Lieutenant H. R. Cooper, Indian Army Reserve of Officers, attached. Dated 24th February 1918.

Depot, 85th Burma Rifles.

Lieutenant R. M. Wyatt, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

Depot, 87th Punjabis.

Lieutenant A. J. Mahoney, Indian Army Reserve of Officers, attached. Dated 11th September 1917.

89th Punjabis.

Lieutenant J. C. Hele, attached. Dated 26th January 1918.

92nd Punjabis.

Lieutenant M. Browne, Indian Army Reserve of Officers, attached. Dated 10th August 1917.

2nd Battalion, 94th Russell's Infantry.

Lieutenant D. G. Wade-Evans, Indian Army Reserve of Officers, attached. Dated 6th October 1917.

97th Russell's Infantry.

Lieutenant H. Bullock, attached. Dated 26th December 1917.

Depot, 96th Berar Infantry.

Lieutenant J. F. Knowles, Indian Army Reserve of Officers, attached. Dated 6th January 1918.

102nd King Edward's Own Grenadiers.

Lieutenant G. Hales, Indian Army Reserve of Officers, attached. Dated 4th February 1918.

Depot, 102nd King Edward's Own Grenadiers.

Lieutenant R. E. LeFleming. Dated 3rd October 1917 to 19th December 1917, inclusive.

Lieutenant W. M. Leftwich, Indian Army Reserve of Officers, attached. Dated 20th December 1917.

Depot, 103rd Mahratta Light Infantry.

Lieutenant C. B. Ford, attached. Dated 29th November 1917 to 11th December 1917.

Second Lieutenant (now Lieutenant) N. R. Willmott, Indian Army Reserve of Officers, attached. Dated 12th December 1917.

105th Mahratta Light Infantry.

Lieutenant R. W. B. Wright, Indian Army Reserve of Officers, attached. Dated 25th January 1918.

Depot, 105th Mahratta Light Infantry.

Lieutenant V. J. P. Fleming, Indian Army Reserve of Officers, attached. Dated 17th November 1917 to 31st December 1917, inclusive.

Second Lieutenant (now Lieutenant) S. C. Macalister, attached. Dated 1st January 1918 to 7th February 1918.

2nd Battalion, 107th Pioneers.

Lieutenant K. H. Noel, attached. Dated 17th January 1918.

Depot, 108th Infantry.

Lieutenant C. N. Howitt, attached. Dated 13th October 1917.

110th Mahratta Light Infantry.

Lieutenant B. Moscley, attached. Dated 23rd October 1917.

111th Mahars.

Second Lieutenant A. R. Stewart, Indian Army Reserve of Officers, attached. Dated 18th October 1917.

112th Infantry.

Lieutenant A. N. Peckham, Indian Army Reserve of Officers, attached. Dated 31st January 1918.

Depot, 112th Infantry.

Second Lieutenant E. de V. Moss, attached. Dated 2nd December 1917.

113th Infantry.

Lieutenant E. H. deC. Martin, 120th Infantry, attached. Dated 2nd January 1918.

Depot, 113th Infantry.

Lieutenant P. Teehan, Indian Army Reserve of Officers, attached. Dated 1st November 1917.

Depot, 114th Mahrattas.

Second Lieutenant H. F. G. Pitt, Indian Army Reserve of Officers, attached. Dated 11th December 1917.

117th Mahrattas.

Lieutenant J. H. Ritchie, Indian Army Reserve of Officers, attached. Dated 1st October 1917.

2nd Battalion, 119th Infantry (The Moollan Regiment).

Lieutenant A. C. R. Welsh, M. C., attached. Dated 1st January 1918.

Depot, 121st Pioneers.

Lieutenant J. H. Hasler, attached. Dated 5th August 1917.

Depot, 122nd Rajputana Infantry.

Lieutenant D. R. Marchant, Indian Army Reserve of Officers, attached. Dated 15th November 1917.

Depot, 123rd Outram's Rifles.

Lieutenant C. M. Durnford, Indian Army Reserve of Officers, attached. Dated 2nd August 1917 to 4th November 1917, inclusive, and from 23rd January 1918 to 7th March 1918.

Second Lieutenant (now Lieutenant) M. W. Tryhorne, Indian Army Reserve of Officers, attached. Dated 19th November 1917 to 22nd January 1918, inclusive.

Lieutenant H. S. McEntire, Indian Army Reserve of Officers, attached. Dated 11th March 1918.

2nd Battalion, 123rd Outram's Rifles.

Lieutenant H. J. Twynam, Indian Army Reserve of Officers, attached. Dated 3rd August 1917.

1st Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry.

Lieutenant C. J. Kempson, Indian Army Reserve of Officers, attached. Dated 23rd August 1917.

3rd Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry.

Lieutenant J. M. S. Gardner, attached. Dated 24th October 1917 to 2nd January 1918.

Lieutenant J. Teague, attached. Dated 17th January 1918.

Depot, 126th Baluchistan Infantry.

Lieutenant J. H. Pringle, attached. Dated 5th October 1917.

Depot, 127th Queen Mary's Own Baluch Light Infantry.

Second Lieutenant C. H. Ashworth, attached. Dated 29th January 1918 to 9th February 1918.

125th Pioneers.

Lieutenant W. R. Lloyd-Jones, attached. Dated 26th November 1917 to 1st February 1918.

Lieutenant G. L. Tomkins, attached. Dated 16th February 1918.

Depot, 129th Duke of Connaught's Own Baluchis.

Lieutenant V. G. Robert, M.C., attached. Dated 25th October 1917 to 31st January 1918.

2nd Battalion, 129th Duke of Connaught's Own Baluchis.

Lieutenant V. G. Robert, M.C., attached. Dated 1st February 1918.

130th King George's Own Baluchis (Jacob's Rifles).

Lieutenant H. G. Cooper, Indian Army Reserve of Officers, attached. Dated 2nd September 1917.

1st Battalion, 1st King George's Own Gurkha Rifles (The Malaun Regiment).

Lieutenant H. G. Powers, M.C., attached. Dated 16th January 1918.

3rd Battalion, 1st King George's Own Gurkha Rifles. (The Malaun Regiment).

Lieutenant E. A. Courtthorpe, Indian Army Reserve of Officers, attached. Dated 1st December 1917.

1st Battalion, 2nd King Edward's Own Gurkha Rifles. (The Sirmoor Rifles).

Lieutenant C. G. Toogood, D.S.O., attached. Dated 3rd August 1917 to 8th September 1917.

Lieutenant W. S. Baker, M.C., attached. Dated 24th September 1917 to 13th October 1917.

Lieutenant C. G. Toogood, D.S.O., attached. Dated 14th October 1917 to 31st October 1917, inclusive.

Lieutenant M. R. K. Jerram, M.C., attached. Dated 1st November 1917 to 9th December 1917.

Depot, 2nd Battalion, 3rd Queen Alexandra's Own Gurkha Rifles.

Lieutenant W. R. Taylor, Indian Army Reserve of Officers, attached. Dated 6th August 1917.

4th Battalion, 3rd Queen Alexandra's Own Gurkha Rifles.

Lieutenant D. T. Cowan, M.C., attached. Dated 28th August 1917.

Depot, 2nd Battalion, 4th Gurkha Rifles.

Lieutenant A. T. Davies, Indian Army Reserve of Officers, attached. Dated 3rd August 1917 to 4th August 1917, inclusive.

Lieutenant G. W. Thomas, attached. Dated 1st September 1917 to 11th September 1917 and from 1st November 1917 to 15th December 1917.

Lieutenant H. L. Barstow, attached. Dated 16th December 1917 to 2nd February 1918.

Lieutenant A. H. Seymour, attached. Dated 3rd February 1918.

Depot, 1st Battalion, 5th Gurkha Rifles (Frontier Force).

Lieutenant R. T. Cameron, attached. Dated 17th December 1917.

Depot, 2nd Battalion, 5th Gurkha Rifles (Frontier Force).

Second Lieutenant W. E. Legge, Indian Army Reserve of Officers, attached. Dated 22nd November 1917 to 25th January 1918.

Lieutenant J. F. Mariudin, attached. Dated 26th January 1918.

2nd Battalion, 5th Gurkha Rifles (Frontier Force).

Lieutenant A. C. Gladstone, Indian Army Reserve of Officers, attached. Dated 25th February 1918.

Lieutenant T. H. Denny, attached. Dated 5th March 1918.

3rd Battalion, 5th Gurkha Rifles. (Frontier Force).

Lieutenant W. G. H. Gough, M.C., 2nd King Edward's Own Gurkha Rifles, attached. Dated 25th September 1917.

Depot, 1st Battalion, 6th Gurkha Rifles.

Second Lieutenant G. R. Grove, attached. Dated 22nd October 1917 to 30th October 1917.

Lieutenant N. N. Hearsey, Indian Army Reserve of Officers, attached. Dated 1st November 1917.

Depot, 2nd Battalion, 6th Gurkha Rifles.

Lieutenant W. H. Carter, Indian Army Reserve of Officers, attached. Dated 1st November 1917 to 22nd January 1918, inclusive.

Lieutenant W. H. Crozier, attached. Dated 23rd January 1918.

3rd Battalion, 6th Gurkha Rifles.

Lieutenant H. C. R. Gilman, Indian Army Reserve of Officers, attached. Dated 31st August 1917.

1st Battalion, 7th Gurkha Rifles.

Lieutenant S. Clemence, attached. Dated 6th January 1918.

3rd Battalion, 9th Gurkha Rifles.

Lieutenant W. L. Fawcett, attached. Dated 1st March 1918.

Depot, 1st Battalion, 10th Gurkha Rifles.

Second Lieutenant T. Marlow, Indian Army Reserve of Officers, attached. Dated 15th January 1918.

No. 793.—The undermentioned officers relinquish the acting rank of Captain (with pay and allowances as for Lieutenant) on ceasing to hold the appointment of Adjutant, subject to His Majesty's approval, with effect from the dates specified :—

13th Duke of Connaught's Own Lancers (Watson's Horse).

Lieutenant (acting Captain) K. O'B. Harding, attached. Dated 22nd December 1917.

14th Murray's Jat Lancers.

Lieutenant (acting Captain) E. McK. Nicholl, Indian Army Reserve of Officers, attached. Dated 18th December 1917.

2nd Battalion, 6th Jat Light Infantry.

Army Department Notification No. 280, dated the 8th February 1918, so far as it concerns Second Lieutenant T. A. James, Indian Army Reserve of Officers, attached, is cancelled.

24th Punjabis.

Lieutenant (acting Captain) C. H. K. Phillips, Indian Army Reserve of Officers, attached. Dated 23rd December 1917.

27th Punjabis.

Lieutenant (acting Captain) J. W. Rowland, Indian Army Reserve of Officers, attached. Dated 24th December 1917.

2nd Battalion, 34th Sikh Pioneers.

Lieutenant (acting Captain) A. D. P. Campbell, attached. Dated 26th February 1918.

45th Rattray's Sikhs.

Lieutenant (acting Captain) B. W. Key. Dated 31st December 1917.

73rd Carnatic Infantry.

Lieutenant (acting Captain) W. E. Godfrey, Indian Army Reserve of Officers, attached. Dated 29th October 1917.

97th Deccan Infantry.

Lieutenant (acting Captain) J. C. Johnson, attached. Dated 5th January 1918.

105th Mahratta Light Infantry.

Lieutenant (acting Captain) F. Tomlinson. Dated 25th January 1918.

112th Infantry.

Lieutenant (acting Captain) C. D. McClumpha, Indian Army Reserve of Officers, attached. Dated 31st January 1918.

113th Infantry.

Lieutenant (acting Captain) H. Vaughan-Jones, attached. Dated 2nd January 1918.

2nd Battalion, 5th Gurkha Rifles (Frontier Force).

Lieutenant (acting Captain) G. A. Maconchy. Dated 24th February 1918.

Lieutenant (acting Captain) A. C. Gladstone, Indian Army Reserve of Officers, attached. Dated 5th March 1918.

2nd Battalion, 7th Gurkha Rifles.

Lieutenant (acting Captain) A. J. H. Bess, attached. Dated 30th October 1917.

Army Reserves.

No. 794.—In Army Department Notification No. 1158, dated the 20th July 1917, against the name of Marmaduke Claude Sutton Hamilton Kittoe, after the words "dated 15th January 1917" add "but to rank from the 26th September 1915."

Army Clothing Department.

No. 795.—Assistant Commissary and Honorary Lieutenant John McEntee, to be Deputy Commissary and to have the honorary rank of Captain, subject to His Majesty's approval; with effect from the 15th January 1918.

DEPARTMENTAL OFFICERS.

No. 796.—Commissary and Honorary Captain Thomas Beck, late Assistant Engineer, Military Works Services temporarily re-employed as an officiating Garrison Engineer in the Military Works Services, is granted the honorary rank of Major, subject to His Majesty's approval, with effect from the 21st September 1917.

MILITARY WORKS SERVICES AND PUBLIC WORKS DEPARTMENT, INDIA.

No. 797.—Staff Serjeant Frank Edward Chapman, Supervisor, 2nd grade, Public Works Department, Bengal, to be Sub-Conductor;

vice Sub-Conductor William John Kent, Sub-Engineer, 3rd grade, Military Works Services, deceased; with effect from the 17th March 1918.

ORDNANCE DEPARTMENT.

General List.

No. 798.—Under the provisions of Army Instruction (India) No. 104 of 1918, the undermentioned Staff Serjeants are promoted Sub-Conductors, with effect from the 1st April 1918 :—

Staff Serjeant Arthur Chapman.

Staff Serjeant Frederick Joseph Reynolds, seconded, and to remain seconded.

Staff Serjeant Richard Gibson.

Staff Serjeant Arthur Cecil Berry.

Staff Serjeant (Supernumerary Sub-Conductor) Thomas Sanderson, seconded, and to remain seconded.

Staff Serjeant James Eade.

Staff Serjeant (Supernumerary Sub-Conductor) James Carr Gypson.

Southern Army.

No. 799.—Deputy Commissary and Honorary Captain William Edward Green, seconded, to be Commissary, seconded, and to have the honorary rank of Major subject to His Majesty's approval,

Deputy Commissary and Honorary Captain William Staveley to be Commissary and to have the honorary rank of Major subject to His Majesty's approval,

Assistant Commissary and Honorary Lieutenant Henry Holden to be Deputy Commissary and to have the honorary rank of Captain subject to His Majesty's approval,

Conductor William Robert Murphy to be Assistant Commissary and to have the honorary rank of Lieutenant subject to His Majesty's approval.

Sub-Conductor Tom Foster to be Conductor on the General List,

vice Commissary and Honorary Major Albert Blackwood supernumerary on attaining the age of 55 years, with effect from the 26th March 1918.

INDIAN ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 800.—The following direct appointments are made :—

14th King George's Own Ferozepore Sikhs.

Sher Muhammad to be Jemadar, on probation, with effect from the 1st March 1918 ; to complete the establishment.

1st Battalion, 21st Punjabis.

Sepoys Muhammad Anwar Khan and Hidayatullah to be Jemadars, on probation, with effect from the 17th February 1918 ; to complete the establishment.

71st Punjabis.

Khazan Singh to be Jemadar, on probation, with effect from the 9th October 1917 ; to complete the establishment.

Aziz Jamal Din to be Jemadar, on probation, with effect from the 10th October 1917 ; to complete the establishment.

Charles Jacob Matthew to be Jemadar, on probation, with effect from the 15th October 1917 ; to complete the establishment.

Samuel Paul Singh to be Jemadar, on probation, with effect from the 27th October 1917 ; to complete the establishment.

No. 801.—The following promotions are made :—

17th Cavalry.

Ressaidar Sajid Gul to be Risaldar and Jemadar Malik Alam Sher to be Ressaidar, with effect from the 1st February 1918 ; vice Risaldar-Major Malik Dost Muhammad Khan, transferred to the pension establishment.

Kot-Dafadar Alam Khan, to be Jemadar, with effect from the 24th January 1918 ; to complete the establishment.

19th Lancers (Fane's Horse).

Ressaidar Rahmat Sher (17th Cavalry) to be Risaldar, with effect from the 11th April 1916, Ressaidar Azmatullah Khan to be Risaldar, with effect from the 11th December 1916, Ressaidar Moti Singh to be Risaldar, with effect from the 1st March 1917, Ressaidars Jit Singh 13th Duke of Connaught's Lancers, (Watson's Horse) and Bhagwan Singh to be Risaldars, with effect from the 27th July 1917, Jemadars Bhagwan Singh, Ghulam Hussain and Zabte Khan, 1st Duke of York's Own Lancers, (Skinner's Horse) to be Ressaidars, with effect from the 11th April 1916, Jemadar Khwaja Muhammad to be Ressaidar, with effect from the 11th December 1916, Jemadar Bishan Singh to be Ressaidar, with effect from the 1st March 1917, Jemadars Shah Nawaz Khan, 11th King Edward's Own Lancers (Probyn's Horse) and Muhammad Khan to be Ressaidars, with effect from the 27th July 1917, Jemadars Bhan Singh and Dalip Singh, 11th King Edward's Own Lancers

(Probyn's Horse) to be Bessaidars, with effect from the 25th August 1917, Kot-Dafadar Juma Khan to be Jemadar, with effect from the 25th January 1915, Kot-Dafadar Indar Singh to be Jemadar, with effect from the 17th March 1916, Kot-Dafadar Sawal Singh and Gul Muhammad, 18th Duke of Connaught's Lancers (Watson's Horse) and Dafadar Teja Singh, 13th Duke of Connaught's Lancers (Watson's Horse) to be Jemadars, with effect from the 11th April 1916, Kot-Dafadar Didan Singh to be Jemadar, with effect from the 19th May 1916, Kot-Dafadar Sham Singh to be Jemadar, with effect from the 12th October 1916, Kot-Dafadars Hasham Khan, Abdul Jabar and Yusuf Ali to be Jemadars, with effect from the 1st December 1916, Kot-Dafadar Sarbuland Khan to be Jemadar, with effect from the 2nd August 1917, Kot-Dafadars Abdul Ghani and Ram Singh, Dafadar Hari Singh and Kot-Dafadar Narayan Singh to be Jemadars, with effect from the 25th August 1917; to complete the establishment.

1st Porter Corps.

Kot-Dafadars Abdul Rahim and Kama to be Jemadars, with effect from the 1st March 1918; to complete the establishment.

No. 2 Indian Machine Gun Company.

Havildar Abdul Aziz (108th Infantry) to be Jemadar, with effect from the 12th December 1917; to complete the establishment.

7th Duke of Connaught's Own Rajputs.

Jemadar Prem Singh to be Subadar and Havildar Chandarpal Singh to be Jemadar, with effect from the 3rd March 1918; to complete the establishment.

22nd Punjabis.

Jemadar Ali Akbar to be Subadar and Colour-Havildar Ghulam Rasul to be Jemadar, with effect from the 19th March 1918; to complete the establishment.

27th Punjabis.

Jemadar Jhanda Singh to be Subadar, with effect from the 27th September 1916, Jemadar Sher Ali to be Subadar, with effect from the 21st May 1917, Havildar Nand Singh, to be Jemadar, with effect from the 27th September 1916, Havildar Surjan to be Jemadar, with effect from the 6th November 1916, Havildar Hikmat to be Jemadar, with effect from the 21st May 1917, Havildar Zain Din to be Jemadar, with effect from the 11th September 1917, and Colour-Havildar Bala Singh to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

34th Sikh Pioneers.

Havildar Gyan Singh to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

37th Dogras.

Jemadar Chand to be Subadar, with effect from the 6th December 1917; to complete the establishment.

40th Pathans.

Jemadar Ghulam Muhi-ud-din to be Subadar, with effect from the 23rd January 1918; to complete the establishment.

47th Sikhs.

Havildar Jagat Singh to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

64th Pioneers.

Jemadar Anthony David (81st Pioneers) to be Subadar and Havildar Balagurusami to be Jemadar, with effect from the 17th February 1918; to complete the establishment.

70th Burma Rifles.

Colour-Havildar Maung U to be Jemadar, with effect from the 14th November 1917; to complete the establishment.

76th Punjabis.

Jemadar Harnam Singh to be Subadar and Colour-Havildar Sher Singh to be Jemadar, with effect from the 1st December 1917; *vice* Subadar Ghan Singh, *Sardar Bahadur*, transferred to the pension establishment.

Jemadars Manohar Singh and Shan Khan to be Subadars, Colour-Havildar Neki Ram and Havildars Datta Ram, Karam Khan and Qalandar Khan to be Jemadars, with effect from the 1st November 1917; to complete the establishment.

91st Punjabis (Light Infantry).

Havildar Sher Singh to be Jemadar, with effect from the 3rd December 1917, Colour-Havildar Ghulam Muhammad to be Jemadar, with effect from the 1st March 1918; to complete the establishment.

93rd Burma Infantry.

Colour-Havildar Ghulam Muhammad to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

2nd Battalion, 94th Russell's Infantry.

Army Department Notification No. 1930, dated the 9th November 1917, is cancelled so far as it relates to the promotion of Havildar Muhammad Murtaza Khan.

96th Berar Infantry.

Jemadar Rugbir Singh to be Subadar and Colour-Havildars Mohan Singh, Pokhar, Abdul Latif and Jhanda to be Jemadars, with effect from the 11th March 1918 ; to complete the establishment.

Havildar Muhammad Murtaza Khau to be Jemadar, with effect from the 11th June 1917 ; to complete the establishment.

99th Deccan Infantry.

Jemadar Harphul to be Subadar, with effect from the 12th December 1917, Jemadars Bissesar Singh and Balwanta to be Subadars, with effect from the 20th February 1918, Colour-Havildar Sewa Ram to be Jemadar, with effect from the 12th December 1917, Havildars Lalta Singh and Harchand and Colour-Havildar Mahipat to be Jemadars, with effect from the 20th February 1918, Havildars Muhammad Sadiq Khan and Ramprith Singh to be Jemadars, with effect from the 4th March 1918 ; to complete the establishment.

103rd Mahratta Light Infantry.

Colour-Havildar Mama Thakur to be Jemadar, with effect from the 1st March 1918 ; to complete the establishment.

105th Mahratta Light Infantry.

Colour-Havildar Ganu Panaskar to be Jemadar, with effect from the 3rd December 1917 ; to complete the establishment.

2nd Battalion, 119th Infantry (The Mooltan Regiment).

Havildars Pandurang Vithal, Sheobakhsh and Ram Jiwan to be Jemadars, with effect from the 15th June 1917 ; to complete the establishment.

2nd Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry.

Havildar Santa Singh to be Jemadar, with effect from the 3rd December 1917 ; to complete the establishment.

2nd Battalion, 129th Duke of Connaught's Own Baluchis.

Havildar Sher Khan to be Jemadar, with effect from the 1st February 1918 ; to complete the establishment.

3rd Queen Alexandra's Own Gurkha Rifles.

Colour-Havildar Bhabeaur Gurung to be Jemadar, with effect from the 1st January 1918 and Colour-Havildar Damar Sing Thupa to be Jemadar, with effect from the 10th January 1918 ; to complete the establishment.

13th Duke of Connaught's Lancers (Watson's Horse).

No. 802.—Army Department Notification No. 982, dated the 22nd June 1917, in so far as it relates to this unit, is cancelled and the following substituted :—

“ Kot-Dafadar Nigah Ali Shah to be Jemadar, with effect from the 27th January 1917, Dafadar Jahan Khan to be Jemadar, with effect from the 16th February 1917, and Sowar (acting Lancer-Dafadar) Jagpal Singh to be Jemadar, with effect from the 22nd March 1917 ; to complete the establishment.”

No. 803.—In Army Department Notification No. 2104, dated the 7th December 1917, the promotion of Jemadar Jhanda Singh, 72nd Punjabis, should be shown as in the 1st Battalion and not 2nd Battalion.

2nd Battalion, 76th Punjabis.

No. 804.—The promotion of Colour-Havildar Dost Muhammad, as published in Army Department Notification No. 343, dated the 15th February 1918, should be to Subadar and not as therein stated.

DISMISSALS, REMOVALS AND DISCHARGES.

INDIAN ARMY.

Army Reserves.

No. 805.—Under the provisions of paragraph 10, Appendix III, Army Regulations, India, Volume II, the Governor-General in Council directs that, subject to His Majesty's approval, the services of 2nd-Lieutenant Horace James Chambers, Indian Army Reserve of Officers, shall be dispensed with ; with effect from the 10th April 1918.

REWARDS.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

ASSISTANT SURGEON BRANCH.

Bombay Establishment.

No. 806.—The Governor-General in Council is pleased to sanction, under the provisions of paragraph 470, Army Regulations, India, Volume II, the special promotions, with effect from the 31st March 1918, of the undermentioned Warrant Officers of the Indian Subordinate Medical Department, for services during the war :—

Arthur Louis Gomes, to be 2nd Class Assistant Surgeon.

Madras Establishment.

John Walker Gibbs, to be 2nd Class Assistant Surgeon.

SUB-ASSISTANT SURGEON BRANCH.

Madras Establishment.

No. 807.—The Governor-General in Council is pleased to sanction, under the provisions of paragraph 470, Army Regulations, India, Volume II, the special promotion, with effect from the 31st March 1918, of the undermentioned Sub-Assistant Surgeon of the Indian Subordinate Medical Department, for services during the war:—

No. 1357 1st Class Sub-Assistant Surgeon A. J. Schaffter to be Senior Sub-Assistant Surgeon, 2nd Class, ranking as Jemadar.

Bengal Establishment.

No. 808.—The Governor-General in Council is pleased to sanction, under the provisions of paragraph 470, Army Regulations, India, Volume II, the special promotion, with effect from the 2nd April 1918, of the undermentioned Sub-Assistant Surgeons of the Indian Subordinate Medical Department, for services during the war:—

No. 1077 1st Class Sub-Assistant Surgeon Zorawar Singh

No. 1089 1st Class Sub-Assistant Surgeon Madho Parahad

No. 1094 1st Class Sub-Assistant Surgeon Ram Ditta Mal

No. 1080 1st Class Sub-Assistant Surgeon Barkatullah to be Senior Sub-Assistant Surgeon, 2nd Class, ranking as Jemadar.

SUPPLY AND TRANSPORT CORPS.

No. 809.—In exercise of the powers conferred by section 113 of the Indian Army Act, 1911 (VIII of 1911), the Governor-General in Council is pleased to direct that persons wishing to serve as combatants in Mule Transport units of the Supply and Transport Corps shall be enrolled and attested on the following form:—

FORM NO. 1-D.

COMBATANTS.

Enrolment of

No. ——— Name ————— as a combatant in the Supply and Transport Corps.

Questions to be put before Enrolment.

You are warned that if after enrolment it is found that you have given a wilfully false answer to any of the following nine questions you will be liable to be punished as provided in the Indian Army Act.

1. What is your name?
2. What is your father's name?
3. What is your religion, class and tribe.

1. —————

2. —————

3. —————

{ Village —————

Thana —————

4. What is your Village, Thana, ^{Pergunnah}_{Tehsil} and District?

4. { Pergunnah —————

Tehsil —————

{ District —————

5. Have you ever been imprisoned by the Civil Power?

5. —————

6. Do you now belong to His Majesty's Forces, the Reserve, or the Imperial Service Troops of any Native State or the Nepal State Army?

6. —————

7. Have you ever served in His Majesty's Forces, the Reserve, or the Imperial Service Troops of any Native State or the Nepal State Army? If so, state in which, and the cause of discharge.*

7. —————

* If so, the recruit should be asked to produce his discharge certificate.

8. Are you willing to ^{forfeit*} any gratuity you may have 8.____
^{earned} and to count all your previous continuous service on active 9.____
^{received} list immediately preceding this enrolment towards pension?

9. Are you in receipt of any allowance from Government, if 9.____
 so, on what account?

10. Are you willing to be enrolled in the Supply and Trans- 10.____
 port Corps as a _____† of Mule Transport units under the
 terms contained in Army Department letter No. 7575, dated
 the 24th May 1917, as modified by Army Department letter
 No. 15410, dated the 13th October 1917 (of which‡ copies are hereto
 appended)?

11. Are you willing to go wherever ordered, by land or sea, 11.____
 and allow no caste usages to interfere with your military duty?

12. Are you willing to be vaccinated or re-vaccinated? 12.____

13. Are you willing to serve until discharged in accordance 13.____
 with the following conditions provided His Majesty shall so long
 require your services?

§(i) When you have served for the unexpired period for
 which you were enrolled immediately preceding
 this enrolment you will be entitled to receive your
 discharge with all convenient speed.

§(ii) When you have served for 6 months after the con-
 clusion of the present war, you will be entitled to
 receive your discharge with all convenient speed.

I _____ do solemnly declare that the above answers
 made by me to the above questions are true and that I am willing to fulfil the engagements
 made.

Signature of Recruit _____

Signature of Witness _____

CERTIFICATE OF ENROLLING OFFICER.

The conditions of the service for which he is now enrolled were read and explained to the
 above-named person by me (in my presence).

After having cautioned him that if he made any false answer to any of the above ques-
 tions Nos. 1 to 9, he would be liable to be punished as provided in the Indian Army Act,
 I put these questions to him and his answer to each question has been duly entered as
 replied to.

I am satisfied that he fully understands the questions put to him and consents to the
 conditions of service.

Signed at _____ this _____ day of _____ 19

Signature of Enrolling Officer _____

ATTESTATION.

Certified that the above-named person took the prescribed ^{oath} _{affirmation} before me at.

this _____ day of _____ 19

Signature of Attesting Officer _____

* Expanse whichever is inapplicable, and in the case of new recruits the whole question.

† Enter rank in which enrolled, e.g., Driver, Lance-Naik, Naik, Kot and Quartermaster Dafadar.

‡ Not reproduced in the Gazette.

§(ii) is to be erased in the case of men who are already in the service and (i) is to be erased in the case of new recruits.

INDIAN DEFENCE FORCE.

APPOINTMENTS AND PROMOTIONS.

No. 810.—His Excellency The Right Honourable John Baron Pentland of Lyth
 P.C., G.C.I.E. (Governor of Madras), is appointed Honorary Commandant of the undemen-
 tioned Corps:—

10th Southern Provinces Mounted Rifles. Dated 1st April 1917.

2-17th Bombay, Baroda and Central India Railway Battalion.

No. 810.—The undermentioned gentleman is granted a temporary commission, subject to His Majesty's approval:—

To be Lieutenant.

Charles Moyle Renuick. Dated 1st April 1917.

1-32nd Madras and Southern Mahratta Railway Rifles.

No. 811.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval:—

To be Lieutenant-Colonel and to command the Corps.

Herbert Milton Dwane, V. D. Dated 1st April 1917.

To be Major and Second in Command.

Alfred Christopher Gale, V. D. Dated 1st April 1917.

To be Majors.

John Frederick Fawcett.
Charles Henry Browne.
William Robert Gibson.

} Dated 1st April 1917.

To be Captains.

Frederick Blunt Wathen.
Markham Maitland LeMarchand.
Alan Cleveland Rendell.
Thomas Laurence Waterworth.
Gerard Lovell Peters.
Richard Dermott Thompson.
Charles Henry Stanley Saunders.
Reginald Edward Vere Argyle.
William Sinclair Smith Bisset.
Harold Lingard.

} Dated 1st April 1917.

To be Lieutenants.

Hugh Septimus Lane.
Maurice Ashley Walker.
Frederick James Colin Hanson.
Percy Charles Woodd.
Arthur Rupert Sharpe.
Richard Edward Nunn.
Archibald Peebles.
Henry Black Dodd.
Richard de Kirklevington Maynard.
Gerald Corry Mann.
Norman Charles McLeod.

} Dated 1st April 1917.

To be Second Lieutenants.

Arthur Lancelot Bouner Plunkett.
Norman Grayson.
John Frederick Dinwoodie.
Arthur Reginald Stuart.
Thornton Elliot Crichton.
Augustus Fritz Wilson.
John Carlyle Ellis.
Stanley Steuart Elliott. Dated 25th March 1918.

} Dated 1st April 1917.

To be Lieutenant-Colonel (Supernumerary List).

Robert George Bamford, V.D.

To be Captains (Supernumerary List).

Charles Patrick Molloy.
George Victor Tavernor.
Wilfred Warburton.

} Dated 1st April 1917.

43rd Kolar Gold Fields Battalion.

No. 812.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Lieutenant-Colonel and to command the Battalion.

Charles Henry Richards, V.D. Dated 1st April 1917.

To be Major.

Charles Napier Keith. Dated 1st April 1917.

To be Captains.

David Bogie.
William Thomas.
Albert Edward Hammill.
John William Fairweather.

} Dated 1st April 1917.

To be Lieutenants.

Arnold Baker.
Frederick Stapleton.
Gerald Routh Jones.
Archibald Southey.

} Dated 1st April 1917.

To be Second-Lieutenants.

William John Trythall.
Martin Leoline Griffith-Jones.
John Archibald Pringle.
Graham Henry Bennetts.
Richard Line.

Dated 1st April 1917.

To be Captains (Supernumerary List).

Almond Richards.
Howard Harry Osborn.

} Dated 1st April 1917.

To be Lieutenant (Supernumerary List).

John Stephens. Dated 1st April 1917.

To be Second-Lieutenants (Supernumerary List).

William Glasson Pool.
Guy Llewellyn Taylor.
John Edgar Rabling.
Alfred Horace Keene.
Oscar Dennis Champion.

Dated 1st April 1917.

VOLUNTEER CORPS.

RESIGNATIONS.

Bangalore Rifle Volunteers.

No. 813.—Second Lieutenant Stuart Ernest Rubie Todd resigns his commission. Dated 31st March 1917.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 16th April, 1918.

No. 148-E.—Mr. B. W. Patterson is appointed a Probationary Assistant Traffic Superintendent in class III, grade 5, of the Superior Revenue Establishment of State Railways, with effect from the 1st April 1918, and posted to the Oudh and Rohilkhand Railway.

No. 352-E.—Mr. F. W. Wadley, Chief Store-keeper, Eastern Bengal Railway, is granted combined leave for 6 months (privilege leave for 2 months and 25 days and furlough for the remaining period) under Articles 238, 260 and 308, Civil Service Regulations, with effect from the 15th April 1918 or subsequent date of relief.

No. 352-2-E.—With reference to Railway Board's Notification No. 352-E., dated the April 1918, Mr. W. A. E. Hanby is appointed to officiate as Chief Store-keeper, Eastern Bengal Railway.

No. 490-E-18.—Mr. H. D. Green, Executive Engineer, North Western Railway, is appointed to officiate as Deputy Chief Engineer on that Railway with the officiating rank of Superintending Engineer, 3rd class, during the absence of Mr. C. B. Barrie on combined leave or until further orders.

The 1st April, 1918.

No. 514-E-18.—Mr. W. H. Johnson, Deputy Superintendent, Railway Telegraphs and Honorary Assistant Traffic Superintendent (Telegraph Branch), North Western Railway, is appointed to officiate as Superintendent of Telegraphs during the absence of Mr. G. Burlingham on special duty from the 10th March 1918.

No. 557-E.—Mr. T. W. E. S. Wrench, District Locomotive Superintendent and Works Manager, North-Western Railway, in class II, grade 2, of the Superior Revenue Establishment of State Railways is appointed to officiate as Deputy Locomotive Superintendent, North-Western Railway, in class I of that Establishment until further orders.

No. 557-2-E.—With reference to Railway Board's Notification No. 557-E., dated the 18th April 1918, Mr. O. W. Watkins, Assistant Locomotive Superintendent and Assistant Works Manager, North-Western Railway, in class III, grade 1, sub *pro. tem.*, of the Superior Revenue Establishment of State Railways, is appointed to officiate as District Locomotive Superintendent and Works Manager, in class II of that Establishment.

No. 564-E.—Mr. F. C. Freeman, Store-keeper, North Western Railway, in class II, grade 1, of the Superior Stores Establishment of State Railways, is appointed to officiate as Chief Store-keeper in class I of that Establishment, during the absence of Mr. H. Carpenter, Chief Store-keeper, on privilege leave.

The 19th April, 1918.

No. 197-E-18.—The undermentioned promotions and reversions to and in the Chief and Superintending Engineer classes, State Railways, are ordered:

Name.	From	To	With effect from
Colonel C. S. Rose ...	Chief Engineer, 2nd class, temporary.	Chief Engineer, 2nd class, officiating.	29th January 1918.
Lieutenant-Colonel W. C. Smyth, R.E.	Chief Engineer, 2nd class, officiating, <i> supernumerary.</i>	Superintending Engineer, 1st class, <i>s.p.t.</i> , <i> supernumerary.</i>	Ditto.
Mr. A. R. Pakenham Walsh.	Chief Engineer, 2nd class, officiating.	Superintending Engineer, 1st class, <i>s.p.t.</i>	Ditto.
Mr. H. R. Walton ..	Superintending Engineer, 1st class, temporary, <i> supernumerary.</i>	Superintending Engineer, 2nd class, <i>s.p.t.</i> , <i> supernumerary.</i>	Ditto.
Mr. J. H. White, C.M.G.	Superintending Engineer, 1st class, temporary, <i> supernumerary.</i>	Superintending Engineer, 2nd class, <i>s.p.t.</i> , <i> supernumerary.</i>	Ditto.
Mr. F. W. Allum	Superintending Engineer, 1st class, temporary.	Superintending Engineer, 2nd class, <i>s.p.t.</i>	Ditto.
Mr. W. C. Stanton ...	Superintending Engineer, 2nd class, temporary.	Superintending Engineer, 3rd class, <i>s.p.t.</i>	Ditto.
Mr. E. S. Christie ...	Superintending Engineer, 3rd class, temporary.	Executive Engineer ...	Ditto.
Mr. C. D. Dove Wilson	Chief Engineer, 2nd class ...	Chief Engineer, 1st class, temporary.	2nd February 1918.
Colonel C. S. Rose ...	Chief Engineer, 2nd class, officiating.	Chief Engineer, 2nd class, temporary.	Ditto.

Name.	From	To	With effect from
Mr. H. R. Walton ...	Superintending Engineer, 2nd class, <i>s.p.t.</i> , <i>Supernumerary</i> .	Superintending Engineer, 1st class, temporary, <i>Supernumerary</i> .	2nd February 1918.
Mr. J. H. White, C. M. G.	Superintending Engineer, 2nd class, <i>s.p.t.</i> , <i>Supernumerary</i> .	Superintending Engineer, 1st class, temporary, <i>Supernumerary</i> .	Ditto.
Mr. F. W. Allnm	Superintending Engineer, 2nd class, <i>s.p.t.</i>	Superintending Engineer, 1st class, temporary.	Ditto.
Mr. W. C. Stanton ...	Superintending Engineer, 3rd class, <i>s.p.t.</i>	Superintending Engineer, 2nd class, temporary.	Ditto.
Mr. J. Woodside ...	Chief Engineer, 1st class, <i>s.p.t.</i>	Chief Engineer, 1st class ...	11th February 1918.
Mr. C. D. Dove Wilson	Chief Engineer, 1st class, temporary.	Chief Engineer, 1st class, <i>s.p.t.</i>	Ditto.
Mr. W. H. K. Howard	Chief Engineer, 2nd class, <i>s.p.t.</i> , <i>Supernumerary</i>	Chief Engineer, 2nd class, <i>Supernumerary</i> .	Ditto.
Colonel C. S. Rose ...	Chief Engineer, 2nd class, temporary.	Chief Engineer, 2nd class, <i>s.p.t.</i>	Ditto.
Lieutenant-Colonel W. C. Smyth, R. E.	Superintending Engineer, 1st class, <i>s.p.t.</i> , <i>Supernumerary</i> .	Superintending Engineer, 1st class, <i>Supernumerary</i> .	Ditto.
Mr. A. R. Pakenham Walsh.	Superintending Engineer, 1st class, <i>s.p.t.</i>	Superintending Engineer, 1st class.	Ditto.
Major R. S. Muter, R. E.	Superintending Engineer, 1st class, temporary, <i>Supernumerary</i> .	Superintending Engineer, 1st class, <i>s.p.t.</i> , <i>Supernumerary</i> .	Ditto.
Mr. J. H. Heap ...	Superintending Engineer, 3rd class, and Superintending Engineer, 1st class, temporary.	Superintending Engineer, 2nd class, and Superintending Engineer, 1st class, <i>s.p.t.</i>	Ditto.
Mr. B. Stapleton ..	Superintending Engineer, 2nd class, temporary, <i>Supernumerary</i> .	Superintending Engineer, 2nd class, <i>s.p.t.</i> , <i>Supernumerary</i> .	Ditto.
Mr. F. Furnivall ...	Superintending Engineer, 2nd class, temporary.	Superintending Engineer, 2nd class, <i>s.p.t.</i>	Ditto.
Mr. E. Verriores ..	Executive Engineer and Superintending Engineer, 2nd class, <i>s.p.t.</i>	Superintending Engineer, 3rd class, and Superintending Engineer, 2nd class, <i>s.p.t.</i>	Ditto.
Major W. K. Russell, R. E.	Superintending Engineer, 3rd class, temporary, <i>Supernumerary</i> .	Superintending Engineer, 3rd class, <i>s.p.t.</i> , <i>Supernumerary</i> .	Ditto.
Mr. W. A. C. Sisson ...	Superintending Engineer, 3rd class, temporary.	Superintending Engineer, 3rd class, <i>s.p.t.</i>	Ditto.
Lieutenant-Colonel W. C. Smyth, R. E.	Superintending Engineer, 1st class, <i>Supernumerary</i> .	Chief Engineer, 2nd class, officiating, <i>Supernumerary</i> .	16th February 1918.
Mr. A. R. Pakenham Walsh.	Superintending Engineer, 1st class.	Chief Engineer, 2nd class, officiating.	
Major C. J. Clarke, R. E.	Executive Engineer ...	Superintending Engineer, 3rd class, temporary, <i>Supernumerary</i> .	
Major G. J. W. Smyth, R. E.	Executive Engineer ...	Superintending Engineer, 3rd class, temporary, <i>Supernumerary</i> .	
Mr. E. S. Christie ...	Executive Engineer ...	Superintending Engineer, 3rd class, temporary.	

F. A. HADOW,
Secretary, Railway Board.

INDIAN MUNITIONS BOARD.

NOTIFICATIONS.

Delhi, the 15th April, 1918. .

No. E-110.—2nd Lieutenant W. J. Turnbull, R.E., attached 3rd Sappers and Miners, has been temporarily appointed Assistant Metallurgist, Sakohi, with effect from the 28th March 1918.

Simla, the 15th April, 1918.

No. E-295-13.—Mr. G. E. Jukes has been appointed Assistant Controller (Timber Supplies), Bombay, with effect from the 28th March 1918.

No. E.-295-14.—Mr. E. Sherran has been appointed Assistant Controller (Timber Supplies), Bombay, with effect from the 1st April 1918.

The 16th April, 1918.

No. Sec. 1.—Mr. J. C. K. Peterson, I.C.S., Controller of Munitions and Director of Industries, Bengal, is appointed Controller of Munitions, Assam Circle, in addition to his other duties.

No. E.-509.—Major T. C. Fraser, R. A., has been appointed temporarily as Assistant Director of Ordnance Factories, with effect from the 8th April 1918.

T. RYAN,

Secretary, Indian Munitions Board.

GOVERNMENT OF INDIA.
DEPARTMENT OF EDUCATION.

SANITARY.

PLAGUE.

Sindh, the 19th April, 1918.

The following statement of plague seizures and deaths reported in India during the week ending the 6th April 1918 is published for general information:—

Presidency or Province	District.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
DELHI ...	...	Delhi City	9	3
		TOTAL	9	3
BOMBAY PRESIDENCY AND AGENT	Northern	Bombay City	105	78
		Ahmedabad City	23 ^a	13 ^a
		Gogo Port	1	1
		Ahmedabad District	401 ^a	226 ^a
		Kaira District	920	610
		Surat Town and Port	4	6
		Surat District	25	15
		Broach Port	17	14
	Central	Broach District	10	11
		Thana District	24	23
		West Khandesh District	29	15
		East Khandesh District	140	120
		Poona Town	5	3
		Poona District	50	43
		Nasik District	13	9
		Satara District	16	11
	Southern	Sholapur Town	15	14
		Sholapur District	43	31
		Kolaba District	3	4
		Ratnagiri Port	3	2
		Rantkot Port	1	...
		Vengurla Port	7	6
		Ratnagiri District	16	11
		Belgaum District	41	23
SIND ...	...	Karachi Town and Port	138	96
		Karachi District	35	12
	Political Charges	Naroda State	776	615
		Cambay State	64	47
		Salwa Agency	4	5
		Surat Agency	1	4
		Bijapur Agency	4	3
		Ahalkot State	12	11
		Mandvi Port	20	15
		Cutch State	23	23
		Shrivardhan Port	19	20
		TOTAL	3,010	2,316

^aFor two weeks.

In the returns for the weeks ending 23rd and 30th March 1918, the following additions should be made:—

Weeks ending 23rd and 30th March 1918 ... { Hyderabad City add 213 cases, 168 deaths.

Weeks ending 23rd and 30th March 1918 ... { Hyderabad District " 158 " 105 "

Weeks ending 23rd and 30th March 1918 ... { Poonch Mahale District add 66 cases, 48 deaths. "

Weeks ending 23rd and 30th March 1918 ... { Bijapur District add 54 cases, 48 deaths.

Weeks ending 23rd and 30th March 1918 ... { Larkana District add 18 cases, 5 deaths.

Weeks ending 23rd and 30th March 1918 ... { Nawabshah District add 7 cases, 4 deaths.

Weeks ending 23rd and 30th March 1918 ... { Thar and Parkar District add 3 cases, 2 deaths.

Weeks ending 23rd and 30th March 1918 ... { Upper Sind Frontier District add nil case, 1 death.

Weeks ending 23rd and 30th March 1918 ... { Sindh State add 3 cases, 1 death.

Weeks ending 23rd and 30th March 1918 ... { Sindh State Agency add 61 cases, 47 deaths.

Weeks ending 23rd and 30th March 1918 ... { Sindh State Agency add 122 cases, 68 deaths.

Weeks ending 23rd and 30th March 1918 ... { Palampur Agency add 11 cases, 12 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
MADRAS PRESIDENCY	...	Anantapur District	24	31
		North Arcot District	9	9
		Bellary District	24 (a)	26 (a)
		Oombatoore District	10	18
		Mangalore Port	1	1
		Kurnool District	4	1
		Cuddapah District	10	6
		Salem Town	8	8
		Salem District	31	17
		Vinayapatnam Port	5	4
BENGAL PRESIDENCY	Presi- dency.	Tuticorin Port	2 (b)	...
		TOTAL	142	104
		Calcutta	6	4
		24-Parganas District	8	3
		TOTAL	3	7
BIRAR AND ORISSA	Patna ...	Patna City	26	26
		Patna District	422	319
		Gaya District	215	249
		Shahabad District	249	196
		Saran District	325	467
		Champaran District	16	10
		Munshargarh District	74	67
		Darbhanga Town	81	28
		Darbhanga District	325	258
		TOTAL	2,226	1,912
UNITED PROVINCES	Agra ...	Monghyr District	168	110
		Bhagalpur Town	28	19
		Bhagalpur District	24	19
		Santal Parganas District	4	2
		Hazaribagh District	11	8
		Palamu District	3	4
		Manbhum District . . . . .	...	1
		TOTAL	2,226	1,912
		Dehra Dun District . . . . .	...	1 (a)
		Saharanpur City	2	1
UNITED PROVINCES	Meerut...	Saharanpur District	5	7
		Muzaffarnagar District	60	57
		Bulandshahr District	91	70
		Aligarh City	61	48
		Aligarh District	212	228
		Fathma City	34	28
		Muttra City	7	2
		Muttra District	119	68
		Agra City	87	57
		Agra District	26	26
UNITED PROVINCES	Rohil- khand	Meerut District	228	210
		Etah District	17	10
		Bijnor District	18	18
		Budaun District	10	26
		Moradabad City	1	2
		Moradabad District	86	90
		Shahjahanpur District	2	2
		TOTAL	2,226	1,912
		Meerut District	2	1
		Meerut District	2	1

(a) One imported. (b) Two imported.
 In the return for the week ending 30th March 1916, the following additions should be made:—
 Muzaffarnagar District and 46 cases, 45 deaths.
 Darbhanga Town " 22 " 10 "
 Darbhanga District " 178 " 131 "
 Santal Parganas District " 5 " 5 "
 Hazaribagh District " 8 " 4 "

Province	Division	Districts, Cities, Towns, and other inhabitants, and Ports.	Plague	
			measures.	deaths.
United Provinces	Allahabad	Farrukhabad City	17	17
		Farrukhabad District	45	42
		Etawa District	180	160
		Cawnpore City	58	58
		Cawnpore District	290	290
		Fatehpur District	156	144
		Allahabad City	70	20
		Allahabad District	205	205
	Jhansi	Jhansi District	99	83
		Jaloun District	242	200
		Hamirpur District	18	10
	Benares	Benares City	35	34
		Benares District	125	127
		Mirzapur District	45	43
		Jaunpu District	320	310
		Ghazipur District	1,062	1,490
		Ballia District	220	787
	Gorakhpur	Gorakhpur City	41	26
		Gorakhpur District	881	567
		Beeti District	351	38
		Asansgar District	1,071	904
	Lucknow	Lucknow City	40	40
		Lucknow District	144	114
		Unao District	297	150
		Bae Bareilly District	213	296
		Etanpur District	122	131
		Hardoi District	253	178
		Kheri District	40	31
	Fyzabad	Fyzabad City	1	1
		Franbad District	71	66
		Gonda District	102	88
		Bahraich District	1	1
		Sultanpur District	149	141
		Partabgarh District	157	153
		Bara Banki District	180	180
	TOTAL		2,960	2,119
Punjab	Ambala	Hissar District	264	194
		Rohtak District	253	204
		Gurgaon District	212	196
		Karnal District	38	38
		Ambala District	178	130
	Jullundur	Kangra District	7	3
		Hoshiarpur District	30	20
		Jullundur City	38	21
		Jullundur District	104	478
		Ludhiana District	2,189	1,163
		Veronopore District	71	22
	Lahore	Lahore City	18	6
		Lahore District	2,142	1,463
		Amritsar City	36	32
		Amritsar District	281	276
		Gurdaspur District	277	212
		Sialkot District	26	26
	Rawalpindi	Gujrat District	68	40
		Shahpur District	19	8
		Jhelum District	261	412
		Rawalpindi District	208	160
		Mianwali District	20	9

Presidency or Province.	Division.	Districts, States, Towns of 20,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
PUNJAB	Multan	Montgomery District	84	84
		Lyallpur District	87	79
		Jhang District	18	4
		Multan District	204	237
	Native States	Patiala State	206	206
		Kapurthala State	54	51
		Kalsia State	2	1
		Nabha State	127	148
		Jind State	58	61
		Bahawalpur State	131	108
	TOTAL		9,480	8,596
BURMA	Pegu	Rangoon Town	79	74
		Insein District	10	8
		Hanthawaddy District	11	11
		Tharrawaddy District	8	8
		Pegu District	2	3
		Prome District	4	5
	Irrawaddy	Bassein Town	24	29
		Bassein District	2	2
		Monada District	13	13
		Myaungmya District	10	10
		Pyawon District	22	22
	Tenasserim	Tenngoo District	4	6
		Thaon District	2	6
		Moulmein Town	24	24
		Amherst District	3	3
	Sagging	Lower Chindwin District	1	1
		Shwebo District	4	4
	Mandalay	Mandalay Town	14	12
		Bhamo District	8	5
		Katha District	13	11
	Sagging...	Sagging District	6	2
	Mektila	Yamethin District	1	1
		Myingyan District	2	2
	Shan States	Northern Shan State	4	4
		Southern Shan State	5	4
	TOTAL		266	299
CENTRAL PROVINCES	Nagpur	Nagpur Town	11	13
		Nagpur District	2	1
		Bhandara District	13	5
		Wardha District	10	10
	Jubbulpore	Jubbulpore Town	6	4
		Jubbulpore Cantonment	5	7
		Saugor District	23	27
		Damoh District	9	7
		Raoni District	10	6
		Mandla District	4	1

Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
CENTRAL INDIA	Nerbudda { Hoangabad District Nimar District Narsinghpur District	5 12 9	
	Chhatia- gark { Raipur District		
	Benar { Amraoti District Akola District Buldana District	20 45 27	73 24 15
TOTAL		296	210
MYSORE STATE	Bangalore Civil and Military Station	15	15
	Bangalore City	2	1
	Bangalore District	5	6
	Mysore District	3	2
	Hasan District	4	3
	Kadur District	1	1
	Chitaldroog District	4	3
	Tumkur District	13	6
	Shimoga District	2	1
TOTAL		89	65
HYDERABAD STATE	Aurangabad District	63	57
	Bir District	22	19
	Farbhani District	6	6
	Nander District	5	5
	Gulbarga District	5	4
	Raichur District	*29	*26
	Umanabad District	115	72
	Bidar District	90	74
	Medak District	49	42
	Nizamabad District	6	6
	Mahbubnagar District	2	2
	Atraf Balda Sarkhas District	51	31
TOTAL		423	344
CENTRAL INDIA	Indore State	71	63
	Baoni State	14	10
	Bhopal State	32	22
	Panna State	1	1
	Chhatarpur State	9	5
	Jaora State	4	4
	Rewa State	15	6
	Dewas State (Senior)	2	2
	Narsingarh State	1	1
	Dhar Town	1	1
	Dhar State	2	3
	Rajgarh State	3	6
TOTAL		154	123

* One imported.

In the return for the week ending 30th March 1918, the following additions should be made :—

Gwalior State add 167 cases, 145 deaths.
Orkha State " 38 " 21 "
Datta State; " 12 " 9 "

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague measures.	Plague deaths.
RAJPU- TANA	...	Ajmer City	8	2
		Ajmer District	31	80
		Alwar State	240	208
		Jaipur State	1,165	1,145
		Bharatpur State	483	311
		Jhalawar State	10	18
		Kotah State	400	311
		Karauli State	45	45
		Mewar State	237	195
		Tonk State	2	12
		Jodhpur City	102	102
		Marwar State	224	208
		Bikaner State	301	274
		Dholpur State	1	...
		Banswara State.	25	70
		Paritabgarh State	3	2
Kripipura Cantonment	1	...		
Xherwara State	1	...		
TOTAL .			3,406	2,922
N.-W. F. PROVINCE	...	Peshawar District	3	3
		Dera Ismail Khan District	3	2
		TOTAL .	6	5
KASHMIR	...	Jammu Province	265	166
		TOTAL .	265	165
GRAND TOTAL .			28,841	22,208

SIMLA :
The 19th April 1918. }

F. NORMAN WHITE, MAJOR, I.M.S.,
Officiating Sanitary Commissioner with the
Government of India.

E. D. MACLAGAN,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 18th April 1918, based on the Indian Daily Weather Reports of the period.

1. A depression from the west entered northwest India at the close of the week and gave light local rain in Baluchistan. During the rest of the week weather was dry, except for thundershowers in northeast India and Burma.

2. *Burma*.—Local falls of rain were reported, but the amounts recorded were all small except in the south of the province.

Northeast India, including Orissa.—Rainfall was nearly general in east Bengal on the 16th and 17th. A few falls occurred in Assam, Chota Nagpur and Orissa.

The United Provinces, Central India and the Central Provinces.—Jagdalpur had a light fall of rain.

Northwest India.—Light rain fell at Sonamarg, Quetta, Chaman and Kalat.

The Peninsula.—Ootacamund and Kodaikanal had light rain.

3. The chief amounts of rainfall reported were as follows :—

April 18th. Dibrugarh 0·92".

„ 14th. Cherrapunji 5·39".

„ 15th. Silchar 0·83" and Barisal 1·08".

„ 16th. Cox's Bazar 2·35", Barisal 2·54", Jessore 1·42" and Mymensingh 0·89".

„ 17th. Victoria Point 2·31", Moulmein 3·20", Rangoon 1·83", Chittagong 1·88", Narayanganj 1·47" and Barisal 0·92".

4. The week's rainfall was 20 per cent. or more in excess in Lower Burma and Bengal, and was 20 per cent. or more in defect in the Bay Islands, Upper Burma, Assam, Bihar and Orissa, the United Provinces, the Punjab, Kashmir, the North-West Frontier Province, Baluchistan, Sind, Rajputana West, Central India East, Berar, the Central Provinces, the Konkan, the Bombay Deccan, Hyderabad, Mysore, Malabar, Madras Southeast, the Madras Deccan and the Madras Coast North. No rain usually falls at this time of year in Rajputana East, Gujarat and Central India West.

The rainfall from the 30th November to date is 20 per cent. or more in excess in the Bay Islands, Lower Burma, the Punjab East and North, the Konkan and Mysore. It is 20 per cent. or more in defect in Upper Burma, Assam, Bengal, Bihar and Orissa, the United Provinces, Rajputana, Gujarat, Central India, Berar, the Central Provinces, the Bombay Deccan, Hyderabad North and Malabar; and is within 20 per cent. of the normal in the remaining divisions.

Division.	RAINFALL DATA FOR WEEK ENDING ON 18TH APRIL 1918.			RAINFALL DATA FROM 30TH NOVEMBER 1917 TO 18TH APRIL 1918.			PERCENTAGE DEPARTURE FROM NORMAL.	
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	This week.	Last week.
Bay Islands	0	0.3	-0.3	14.1	11.2	+2.9	+26	+29
Lower Burma	0.9	0.4	+0.5	3.9	2.9	+1.0	+34	+20
Upper Burma	0.2	0.3	-0.1	1.2	3.0	-0.8	-40	-41
Assam	0.6	2.4	-1.8	3.7	11.9	-3.2	-27	-15
Bengal	1.3	0.6	+0.7	3.4	4.7	-1.3	-28	-48
Orissa	0.2	0.4	-0.2	1.9	3.7	-1.8	-49	-48
Chota Nagpur	0.1	0.3	-0.2	0.8	4.2	-3.4	-81	-82
Bihar	0	0.2	-0.2	0.6	2.2	-1.6	-73	-70
United Provinces, East	0	0.1	-0.1	0.5	2.2	-1.7	-77	-76
United Provinces, West	0	0.2	-0.2	2.2	3.7	-1.5	-41	-37
Punjab, East and North	0	0.2	-0.2	6.2	4.9	+1.3	+27	+32
Punjab, South-West	0	0.1	-0.1	3.0	2.7	+0.3	+11	+15
Kashmir	0	0.8	-0.8	12.7	13.2	-0.5	-4	+2
N.-W. Frontier Province	0	0.3	-0.3	5.6	4.0	+0.7	+14	+22
Baluchistan	0.1	0.2	-0.1	5.9	5.2	+0.7	+13	+16
Sind	0	0.1	-0.1	1.1	1.1	0	0	+10
Rajputana, West	0	0.1	-0.1	0.2	1.1	-0.9	-82	-80
Rajputana, East	0	0	0	0.1	1.2	-1.1	-92	-92
Gujarat	0	0	0	0	0.1	-0.1	-100	-100
Central India, West	0	0	0	0.1	0.7	-0.6	-86	-86
Central India, East	0	0.1	-0.1	0.4	2.3	-1.9	-83	-82
Berar	0	0.1	-0.1	0.1	1.7	-1.6	-94	-94
Central Provinces, West	0	0.1	-0.1	0.6	2.1	-1.5	-71	-70
Central Provinces, East	0	0.2	-0.2	1.4	3.2	-1.8	-56	-53
Konkan	0	0.1	-0.1	0.3	0.2	+0.1	+50	+200
Bombay Deccan	0	0.2	-0.2	0.6	0.9	-0.3	-33	-14
Hyderabad, North	0	0.1	-0.1	0.2	1.4	-1.2	-86	-85
Hyderabad, South	0	0.2	-0.2	1.4	1.5	-0.1	-7	+8
Mysore	0	0.4	-0.4	2.7	1.6	+1.1	+69	+125
Malabar	0	0.9	-0.9	4.1	5.1	-1.0	-20	-2
Madras, South-East	0	0.5	-0.5	7.8	7.6	+0.2	+3	+10
Madras Deccan	0	0.2	-0.2	1.1	1.1	0	0	+22
Madras Coast, North	0	0.2	-0.2	3.7	3.2	+0.5	+16	+23

GILBERT T. WALKER,
Director-General of Observatories.

R. A. MANT,
Secretary to the Government of India.

SIMLA:
Calculated the 19th April 1918.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday,
13th April 1918.

Burma.—The week was practically rainless. In Upper Burma harvesting of dry crops has been practically completed and cultivation of spring and summer rice is proceeding. Standing crops are in good condition. The health of cattle is satisfactory. The price of unhusked rice at Rangoon is stationary and below normal. The market for white rice is weak at Rs. 207 and annas 8 for specials.

Assam.—The weather is generally reasonable but rain is wanted in the lower Brahmaputra valley. Pressing of sugarcane has been almost finished. Plucking of tea has commenced. Ploughing for and sowing of autumn and broadcast winter rice and jute continue. Crop prospects are fair to good. Cattle disease is reported from three districts. The price of common rice is practically unchanged.

Bengal.—During the week light and scattered showers fell in a few districts of the Province. More rain is needed for preparatory operations and for the growth of standing crops. Sowing of jute and of autumn paddy is proceeding, but progress has been retarded for want of rain. The average price of common rice has fallen by about 1.75 per cent.

Bihar and Orissa.—The week was rainless. Harvesting of spring crops is approaching completion. Threshing continues. Planting of sugarcane and preparation of lands for the next season's crops are in progress. Standing crops are generally doing well. The price of common rice has risen in three districts, fallen in five and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from eleven districts. The condition of standing crops in the Feudatory States of Orissa is good.

United Provinces.—Report not received.

Punjab.—No rain fell during the week nor was any needed. The condition of wheat and of other standing crops on irrigated areas is good and on unirrigated areas generally average. Reaping of barley, gram and oilseeds continues and of wheat in some southern districts has commenced. The yield is expected to be normal or slightly below it. Sowings of extra spring crops, sugarcane and cotton are in progress and are generally normal. Cattle are healthy and fodder is sufficient except in a few districts. Prices are generally stationary and range between warning and scarcity rates. Prices of wheat :—Rawalpindi 7½, Lahore 8, Ambala and Ferozepore 8½, and Lyallpur 9 seers per rupee.

North-West Frontier Province.—The week was rainless. Sowings of sugarcane and of extra spring crops are proceeding normally. Harvesting of spring crops has commenced in one district. Prospects are fair to good. The price of wheat in Peshawar is 8½ and in Dera Ismail Khan 10 seers per rupee.

Jammu.—Prices are falling slightly. No rain fell during the week.

Kashmir.—The week was generally rainless but cool. Standing crops are in fair condition. Cattle are generally healthy. Prices are normal.

Rajputana.—Report not received.

Central India.—No rain fell during the week. Spring crops are being harvested and threshed. Standing crops are in fair to good condition and their probable outturn is fair to good. Agricultural stock is generally good. Prices are high.

Central Provinces.—The weather continues to be clear and the days are getting hot. Harvesting of spring crops is approaching completion and threshing and winnowing are proceeding rapidly. Construction of field embankments in rice districts and ploughing of fields for sowing of autumn crops continue. The estimated outturn is reported to be satisfactory in Chhattisgarh, fair in Berar, fair to good in Nagpur and parts of the Jubbulpore and Nerbudda divisions, poor in Seoni, Hoshangabad, Betul, Chhindwara, the Harsud tahsil of Nimar and the Mehkar tahsil of Balda. There are no marked fluctuations in prices of food grains but gram shows a slight tendency to rise. Cattle are generally in good condition. Fodder is scarce in parts of Hoshangabad, Saugor, Seoni and Akola. Nagpur received large quantities of wheat, rice and rice straw from Bhandara. The condition of cultivators is not satisfactory in parts of the Nimar and Wardha districts.

Feudatory States.—Agriculturists are engaged in gathering spring harvest.

Bombay.—Standing crops are in good condition except in parts of Larkana where they have been damaged by rise in river and canals. Harvesting of spring crops continues. Picking of cotton is progressing in Gujarat, West Khandesh, the Karnatak, Kathiawar, Baroda, Cutch and Kolhapur. Agricultural stock is sufficient. Prices of food grains have slightly risen in Gujarat, the Deccan and the Karnatak and are generally steady elsewhere.

Hyderabad.—The week was rainless. Harvesting of spring crops is nearing completion. Cattle are healthy. Prices of grains are practically unchanged but *juar* sells at 4½ seers per rupee in Bidar. Owing to high prices Nizam's Government is opening grain shops in taluka headquarters and in large towns to sell to poorer classes coarse rice and *juar* at 6 and 8 seers, respectively, per *halli sicca* (Hyderabad) rupee.

Mysore.—The week was rainless. Standing crops are in good condition. Harvesting of sugarcane is proceeding with outturn fair. Cattle are generally healthy. Prices are generally stationary.

Coorg.—The weather is dry. Coffee blossoms are out. Prices of food grains are high. Cattle are generally healthy.

Madras.—The week was rainless. Standing crops are in fair to good condition generally. Harvesting of paddy, sugarcane and dry crops is proceeding with outturn fair to normal generally. Sowings of paddy, sugarcane and dry crops are proceeding normally. The condition of cattle is generally good. Prices are fairly steady.

R. A. MANT,

Secretary to the Government of India.

**Statement of Approximate Gross Earnings of Indian
Railways.**

GOVERNMENT OF INDIA.
RAILWAY DEPARTMENT.
(RAILWAY BOARD.)

Statement of Approximate Gross Earnings of Indian

R.R.—As regards the figures in column Total earnings, audited figures have been used as far as possible.

RAILWAYS.	AVERAGE EARNINGS PER MILE PER WEEK		MEAN MILEAGE WORKED.		TOTAL EARNINGS FOR THE LAST		EARNINGS PER MEAN MILE WORKED FOR			TOTAL EARNINGS FROM 1st APRIL TO—		COMPARED WITH CORRESPONDING PERIOD, 1916-17.		COMPARED WITH CORRESPONDING PERIOD, 1915-16.	
	During official year 1916-17.		1914.	1917.	1918.	11 days of March 1914.	8 days of March 1917.	8 days of March 1918.	11 days of March 1917.	8 days of March 1917.	8 days of March 1918.	31st March 1917.	31st March 1918.	Increase.	Decrease.
State Railways.	Ra.	Miles.	Miles.	Miles.	Miles.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay, Baroda and Central India (including 8" gauge lines)	366	2,678	2,695	2,695	2,695	14,462.39	14,738.74	14,738.74	14,738.74	14,738.74	14,738.74	14,738.74	14,738.74	47,81,978	47,81,978
Bombay, Baroda and Central India (including 8" gauge lines)	448	2,678	2,695	2,695	2,695	17,552.31	17,552.31	17,552.31	17,552.31	17,552.31	17,552.31	17,552.31	17,552.31	10,255	10,255
Bombay, Baroda and Central India (including 8" gauge lines)	761	998	1,003	1,003	1,003	15,300.918	15,300.918	15,300.918	15,300.918	15,300.918	15,300.918	15,300.918	15,300.918	94,94,861	94,94,861
Bombay, Baroda and Central India (including 8" gauge lines)	437	1,576	1,693	1,693	1,693	10,572.51	10,572.51	10,572.51	10,572.51	10,572.51	10,572.51	10,572.51	10,572.51	38,75,861	38,75,861
Bombay, Baroda and Central India (including 8" gauge lines)	898	2,671	2,639	2,639	2,639	33,381.50	33,381.50	33,381.50	33,381.50	33,381.50	33,381.50	33,381.50	33,381.50	1,01,73,573	1,01,73,573
Bombay, Baroda and Central India (including 8" gauge lines)	117	2,537	2,611	2,611	2,611	29,18,997	29,18,997	29,18,997	29,18,997	29,18,997	29,18,997	29,18,997	29,18,997	9,47,726	9,47,726
Bombay, Baroda and Central India (including 8" gauge lines)	117	40	40	40	40	8,434	8,434	8,434	8,434	8,434	8,434	8,434	8,434	9,47,726	9,47,726
Bombay, Baroda and Central India (including 8" gauge lines)	1,263	3,57	3,57	3,57	3,57	41,453	41,453	41,453	41,453	41,453	41,453	41,453	41,453	1,43,008	1,43,008
Bombay, Baroda and Central India (including 8" gauge lines)	83	53	53	53	53	7,070	7,070	7,070	7,070	7,070	7,070	7,070	7,070	3,51,945	3,51,945
Bombay, Baroda and Central India (including 8" gauge lines)	348	2,553	2,567	2,567	2,567	12,87,065	12,87,065	12,87,065	12,87,065	12,87,065	12,87,065	12,87,065	12,87,065	5,06,49,000	5,06,49,000
Bombay, Baroda and Central India (including 8" gauge lines)	445	4,012	4,069	4,069	4,069	28,26,066	28,26,066	28,26,066	28,26,066	28,26,066	28,26,066	28,26,066	28,26,066	11,53,04,000	11,53,04,000
Bombay, Baroda and Central India (including 8" gauge lines)	315	1,600	1,600	1,600	1,600	8,19,953	8,19,953	8,19,953	8,19,953	8,19,953	8,19,953	8,19,953	8,19,953	2,90,51,000	2,90,51,000
Bombay, Baroda and Central India (including 8" gauge lines)	359	1,818	1,833	1,833	1,833	2,55,501	2,55,501	2,55,501	2,55,501	2,55,501	2,55,501	2,55,501	2,55,501	4,04,04,975	4,04,04,975
Bombay, Baroda and Central India (including 8" gauge lines)	480	1,943	1,943	1,943	1,943	10,59,843	10,59,843	10,59,843	10,59,843	10,59,843	10,59,843	10,59,843	10,59,843	3,45,96,000	3,45,96,000
Bombay, Baroda and Central India (including 8" gauge lines)	218	1,87	1,87	1,87	1,87	1,30,728	1,30,728	1,30,728	1,30,728	1,30,728	1,30,728	1,30,728	1,30,728	1,99,004	1,99,004
Bombay, Baroda and Central India (including 8" gauge lines)	83	23	23	23	23	4,764	4,764	4,764	4,764	4,764	4,764	4,764	4,764	1,36,418	1,36,418
Bombay, Baroda and Central India (including 8" gauge lines)	81	184	184	184	184	3,714	3,714	3,714	3,714	3,714	3,714	3,714	3,714	9,301	9,301
Bombay, Baroda and Central India (including 8" gauge lines)	137	504	514	514	514	1,18,944	1,18,944	1,18,944	1,18,944	1,18,944	1,18,944	1,18,944	1,18,944	5,41,008	5,41,008
Bombay, Baroda and Central India (including 8" gauge lines)	183	311	311	311	311	1,18,944	1,18,944	1,18,944	1,18,944	1,18,944	1,18,944	1,18,944	1,18,944	1,44,768	1,44,768
Bombay, Baroda and Central India (including 8" gauge lines)	303	1,454	1,537	1,537	1,537	9,58,494	9,58,494	9,58,494	9,58,494	9,58,494	9,58,494	9,58,494	9,58,494	2,90,70,000	2,90,70,000
Bombay, Baroda and Central India (including 8" gauge lines)	183	106	106	106	106	27,947	27,947	27,947	27,947	27,947	27,947	27,947	27,947	10,07,000	10,07,000
Bombay, Baroda and Central India (including 8" gauge lines)	284	785	815	815	815	3,36,180	3,36,180	3,36,180	3,36,180	3,36,180	3,36,180	3,36,180	3,36,180	1,13,000	1,13,000
Bombay, Baroda and Central India (including 8" gauge lines)	87	30	30	30	30	...	...	...	...	...	...	...	...	...	...
Bombay, Baroda and Central India (including 8" gauge lines)	89	88	88	88	88	3,163	3,163	3,163	3,163	3,163	3,163	3,163	3,163	1,31,000	1,31,000
Bombay, Baroda and Central India (including 8" gauge lines)	438	26,344	26,804	26,804	26,804	1,91,945	1,91,945	1,91,945	1,91,945	1,91,945	1,91,945	1,91,945	1,91,945	11,44,500	11,44,500
All other Railways.	280	56	56	56	56	15,514	15,514	15,514	15,514	15,514	15,514	15,514	15,514	4,90,000	4,90,000
Bombay, Baroda and Central India (including 8" gauge lines)	481	44	44	44	44	20,324	20,324	20,324	20,324	20,324	20,324	20,324	20,324	11,61,000	11,61,000
Bombay, Baroda and Central India (including 8" gauge lines)	211	114	114	114	114	31,994	31,994	31,994	31,994	31,994	31,994	31,994	31,994	9,90,000	9,90,000
Bombay, Baroda and Central India (including 8" gauge lines)	75	145	145	145	145	25,684	25,684	25,684	25,684	25,684	25,684	25,684	25,684	2,90,845	2,90,845
Bombay, Baroda and Central India (including 8" gauge lines)	200	114	114	114	114	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	1,36,716	1,36,716
TOTAL.	438	26,344	26,804	26,804	26,804	1,91,945	1,91,945	1,91,945	1,91,945	1,91,945	1,91,945	1,91,945	1,91,945	4,90,000	4,90,000

DISTRICTS		1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948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(e) Visited from 1st December 1917.

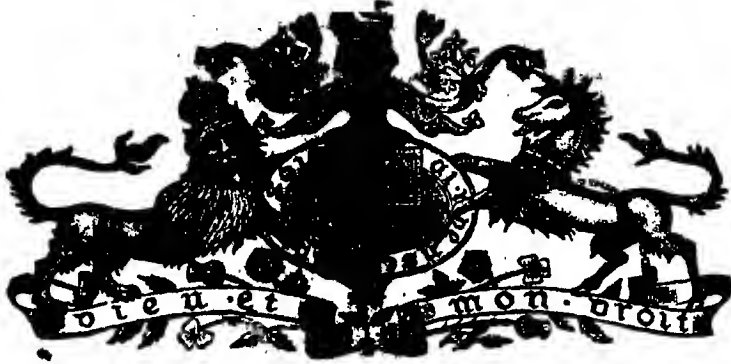
(b) Opened from 15th August 1917.
(c) Opened from 8th January 1918.

• Include figures for Native State Section.
(a) Covered from 1st January 1917

S. TOMKINS,
Assistant Secretary, Railway Board.

Stamps, the 18th April 1916,

Printed and Published for the GOVERNMENT OF INDIA at the GOVERNMENT CENTRAL PRINTING OFFICE, Simla.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 20, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 16th March, 1918.

On and after 30th March and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Simla. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Simla and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 P.M. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*."

J. P. HEWETT,

Secretary to the Government of India."

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J. J. MEIKLE,

Publisher, *Gazette of India*.

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 20th April 1918.

CORRIGENDUM.

The following entry which appeared in the Notification published by this office in Part II of the *Gazette of India*, dated the 19th January 1918, under the heading "Cessation of Exclusive Privilege" is hereby cancelled :—

1911—769. (Lumiere.)

APPLICATIONS FOR PATENTS UNDER SECTION 3.

April 9.

- 3600. Bishan Dass Mehta. *Railway vending Behangi.*
- 3601. A. A. Lockwood. *Improvements in or relating to the obtainment of gold and silver from their ores.*
- 3602. G. Marooni. *Improvements in electric accumulators.*
- 3603. W. G. Wheatley, C. J. L. Judge, Saxby and Farmer India, Ltd., and Saxby and Farmer (India), Ltd. *Improvements in railway track circuiting.*

April 10.

- 3604. A. R. W. Kerkhoven. *Improvement in apparatus for sorting and cleaning tea and similar light substances.*
- 3605. H. V. James. *Electro magnetic brake.*
- 3606. F. J. Shillecock. *Improvements in boots for football and other athletic purposes.*
- 3607. P. A. H. Mossay. *Improvements in or relating to dynamo electric machines.*
- 3608. W. Fairclough. *Improvements in and relating to casks or barrels.*
- 3609. G. Constantinesco. *Improvements in pumps.*
- 3610. W. Prior, W. L. Prior and J. S. Gibson. *Improvements in the manufacture of hollow articles from wood laminæ.*
- 3611. B. P. Gray. *Improvements in and connected with hoof pads for horse shoes.*
- 3612. W. Scott. *Improvements in feed mechanism for rotary sack-printing and like machines to which the material to be treated is fed by an endless travelling cloth.*
- 3613. General Electric Co. *Improvements in or relating to radiating antenna systems.*
- 3614. General Electric Co. *Improvements in or relating to elastic fluid turbines.*
- 3615. Aktiebolaget Nitrogenium. *Improvements in or relating to the method of effecting reactions between solid substances or solid and gaseous substances or any other treating in furnaces provided with shelves or similar apparatus.*
- 3616. H. Alfsen. *Improvements in the casting of reinforced concrete vessels.*
- 3617. M. Pierron. *Recovery of the coating from articles made of tin plate.*

April 11.

- 3618. Alphaero Engines, Ltd. *Improvements in or relating to internal combustion engines.*
- 3619. Alphaero Engines, Ltd. *Improvements in or relating to internal combustion engines.*
- 3620. G. K. Pillai. *An improved device for crushing grain and other material.*
- 3621. N. Gay. *Improvements in calking machines.*
- 3622. A. E. Myer. *Textile material and method of making same.*
- 3623. E. C. de Segundo. *Improvements in or relating to the separation and collection of fibres or other flocculent materials from amongst other materials particularly applicable to the delinting of cotton and other fibre-bearing seeds.*
- 3624. E. C. de Segundo. *Improvements relating to the defibration of the decorticated hulls of cotton and other fibre-bearing seeds, and to the segregation and collection of the detached fibres.*

3625. J. Stone & Co., Ltd. *Improvements in and relating to the brush and terminal contact mechanism of dynamo electric machines.*
3626. J. W. Cook, T. E. Leigh, J. Jowett and N. Cook. *Improvements in or relating to apparatus for stripping carding engines.*
3627. J. F. Jannink. *Process for out-drawing fibrous cotton bands on spinning machines.*
3628. L. Mauclair, A. Garbarini and G. Gautier. *Improvements relating to kinematography.*
3629. T. A. Boyd, H. A. Boyd and J. & T. Boyd, Ltd. *Improvements in and relating to controlling of the unwinding of yarns from hanks carried on reels.*

April 12.

3630. J. Fluker. *Improvements relating to fire extinguishers.*
3631. Coalite, Ltd. *Improvements relating to apparatus for discharging coke.*
3632. Coalite, Ltd. *Improvements relating to the destructive distillation of carbonaceous substances.*
3633. S. C. Pal. *Heat economising and regulating kiln.*
3634. N. N. Mitra. *Valveless differential rotary piston.*
3635. W. H. Tripp. *A turning and tilting indicator for aeroplanes.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may, at any time within three months of the date of this *Gazette of India*, give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

3538. Maharaja Madho Rao Scindia. *Improvements in and relating to reclining chairs.*
3579. F. Jacob. *Improvements in or relating to insulated electric conductors or cables.*
3586. G. A. Julius. *Improvements in race totalisators.*
3588. F. H. Dutton. *Improvements in connection with light railways.*
3589. K. T. Hing & Brothers. *Improvements in or relating to jointed stays for ambulance stretchers, carriage hoods and the like.*

PRINTED SPECIFICATIONS PUBLISHED.

Printed copies of the undernoted specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.

3172. Holt Manufacturing Co. *Improvements in self-laying track vehicles.*
3453. E. A. Powell. *Improvements in railway points safety locks.*
3549. Techno-Chemical Laboratories, Ltd. *Improvements relating to methods of conducting high temperature reactions.*
3551. J. A. Main. *Improvements in and relating to concrete slabs for roofing and similar purposes.*
3552. H. L. Harding. *Improvements relating to elastic or resilient tyres for vehicle wheels.*
3554. C. S. Wakefield. *Improvements in temporary or portable buildings and the like.*
3556. C. A. Hallback. *Two stroke cycle internal combustion engine.*
3558. Marconi Wireless Telegraph Co. of America. *Improvements in process and apparatus for receiving radio signals.*
3560. Burma Oil Co., Ltd. *Improvements in or relating to closures for petrol and the like drums.*

SEALING FEES DUE UNDER SECTION 10.

Notice is hereby given that a patent may now be sealed on the application referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, Rs30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

3103. Indra Shanker, Shiam Lal and Bankey Lal.

PATENTS SEALED.

2843. Burgess.
3128. Turner.
3136. Rowlands.

3365. Billinton.
3384. Flint and Brown.

RENEWAL FEES PAID.

346 of 1906. Lock. (To 10 April 1919.)
131 of 1907. Chloride Electrical Storage Co., Ltd. (To 19 April 1919.)
448 of 1907. Roberts. (To 31 March 1919.)
485 of 1907. Wood and anr. (To 30 May 1919.)
108 of 1908. Fessenden. (To 24 April 1919.)
189 of 1908. Lamson Paragon Supply Co., Ltd. (To 22nd June 1919.)
213 of 1908. Stuart. (To 2 July 1919.)
31 of 1909. Foden and ors. (To 4 March 1919.)
253 of 1909. Hesselman. (To 1 July 1919.)
512 of 1909. Wakefield. (To 22 March 1919.)
516 of 1909. Hazon. (To 9 May 1919.)
566 of 1909. Petermann. (To 9 May 1919.)
694 of 1909. Watson. (To 16 February 1919.)
158 of 1910. Yeo and ors. (To 3 May 1919.)
466 of 1910. Wakefield. (To 4 April 1919.)
489 of 1910. "Captain" Motor Wheel Co., Ltd. (To 7 April 1919.)
568 of 1910. Leeds Forge Co., Ltd., and anr. (To 11 April 1919.)
106 of 1911. International Precipitation Co. (To 6 April 1919.)
158 of 1911. Feuillet. (To 13 October 1919.)
194 of 1911. Grob. (To 9 April 1919.)
474 of 1911. Bell and anr. (To 13 March 1919.)
487 of 1911. Hill. (To 9 April 1919.)
601 of 1911. Bell and anr. (To 13 March 1919.)
724 of 1911. Packman. (To 25 March 1919.)
769 of 1911. Lumiere. (To 11 October 1918.)
801 of 1911. Cook. (To 27 February 1919.)
127 of 1912. Girard and anr. (To 11 March 1919.)
158 of 1912. Skew. (To 26 March 1919.)
165 of 1912. Bille. (To 1 April 1919.)
169 of 1912. Robinson. (To 2 April 1919.)
174 of 1912. Paterson. (To 9 April 1919.)
175 of 1912. Leeds Forge Co., Ltd., and anr. (To 9 April 1919.)
177 of 1912. Raitt. (To 9 April 1919.)
180 of 1912. Corthesy and anr. (To 11 April 1919.)
220 of 1912. Deacon and anr. (To 1 May 1919.)
389 of 1912. J. Stone & Co., Ltd. (To 22 July 1919.)
784 of 1913. Dunn Manufacturing Co. (To 24 February 1919.)
821 of 1913. Scott. (To 10 March 1919.)
828 of 1913. Davidson & ors. (To 10 March 1919.)
830 of 1913. Davidson & ors. (To 10 March 1919.)
847 of 1913. Blondel and anr. (To 25 March 1919.)
866 of 1913. Universal Metal Lath and Patent Co. (Incorporated). (To 31 March 1919.)
870 of 1913. Bullock and ors. (To 31 March 1919.)
883 of 1913. Gibb. (To 7 April 1919.)
904 of 1913. Schmidt's Superheating Co. (1910), Ltd. (To 21 April 1919.)
935 of 1913. Melamid. (To 9 May 1919.)
941 of 1913. Schmidt's Superheating Co. (1910), Ltd. (To 12 May 1919.)
950 of 1913. Tarrant and anr. (To 13 May 1919.)
980 of 1913. Green. (To 9 June 1919.)

- 1485 of 1914. Harris. (To 24 February 1919.)
 1560 of 1914. Yseboodt and anr. (To 30 March 1919.)
 1564 of 1914. W. R. Sykes Interlocking Signal Co., Ltd., and anr. (To 31 March 1919.)
 1580 of 1914. Gayner. (To 8 April 1919.)
 1584 of 1914. Paterson. (To 9 April 1919.)
 1585 of 1914. Paterson. (To 9 April 1919.)
 1587 of 1914. Ridley. (To 14 April 1919.)
 1588 of 1914. Societe Anonyme pour L'Exploitation, etc., etc. (To 14 April 1919.)
 1592 of 1914. (Mrs.) Harrison. (To 14 April 1919.)
 1599 of 1914. Mallott and ors. (To 15 April 1919.)
 1612 of 1914. Whitehead Morris & Co. and anr. (To 22 April 1919.)
 1641 of 1914. Knight. (To 11 May 1919.)
 1803 of 1914. Green. (To 31 July 1919.)

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1904.

14, (Hatmaker).

1911.

319, (Henti and ors.). 569, (Mygatt).

1914.

1409, (Peninsular Hat Manufacturing Co.).

EXTENSION OF COPYRIGHT IN DESIGN.

Class 1. No. 475. The British Maunessmann Tube Co., Ltd., Salisbury House, London Wall, London, E. C. April 5, 1913. (Copyright in design extended for five years.)

DESIGNS ENTERED ON THE REGISTER.

April 8th to 15th, 1918.

Class 13. Nos. 7226 and 7227. Sham Lal Kunji Lal Sadh, Sadhwara, Farrukhabad. March 12, 1918.

Class 13. Nos. 7229 to 7241. Sham Lal Kunji Lal Sadh, Sadhwara, Farrukhabad, U. P. April 9, 1918.

Class 13. Nos. 7242 to 7271. The Calico Printers' Association, Ltd., St. James's Buildings, Oxford Street, Manchester, England. April 9, 1918.

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6. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

AHMEDABAD . . .	R. O. Technical Institute.	HYDERABAD . . .	Revenue Department of His Highness the Nizam's Government.
ALLAHABAD . . .	Public Library.	JALPAIGURI . . .	Office of the Commissioner, Rajshahi Division.
BANGALORE . . .	Indian Institute of Science.	KARACHI . . .	Office of City Deputy Collector.
BOMBAY . . .	Record Office.	LAHORE . . .	Punjab Public Library.
" . . .	Victoria Jubilee Textile Institute, Byenalla.	LONDON . . .	The Patent Office, 25, Southampton Buildings, W.C.
" . . .	The Bombay Textile and Engineering Association, No. 1A, Sussex Road, Parel.	MADRAS . . .	Record Office, Egmore.
CALCUTTA . . .	Patent Office, No. 1, Council House Street.	MYSORE . . .	College of Engineering.
" . . .	Civil Engineering College, Sibpur.	" . . .	Office of the Secretary to Government, General and Revenue Department.
CANPORE . . .	Office of the Director of Industries, United Provinces.	NAGPUR . . .	Victoria Technical Institute.
CHENNAI . . .	Office of the Commissioner, Burdwan Division.	POONA . . .	College of Engineering.
CHITTAGONG . . .	Office of the Commissioner, Chittagong Division.	RANGOON . . .	Office of the Revenue Secretary, Government of Burma.
DACCA . . .	Office of the District Board, Dacca.	ROORKEE . . .	Thomason College.
DELHI . . .	Office of the Deputy Commissioner.	SHOLAPUR . . .	Office of the Collector.
		WASHINGTON, U.S.A.	The Patent Office.

7. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore. Specifications and other publications of the United Kingdom Patent Office can also be seen in the Patent Office, Calcutta, in the Record Office, Bombay, and in the Connemara Library, Madras.

8. *Publications* on sale at the Patent Office:—

	price.	
	Rs.	a.
(a) Patent Office Handbook (Acts, Rules and instructions)	1	0
(b) The Indian Patents and Designs Act, II of 1911	0	10
(c) The Indian Patents and Designs Act, II of 1911 (Urdu and Hindi) each	0	2
(d) The Indian Patents and Designs Rules, 1912	0	2
(e) Weekly Notifications (Extract from the <i>Gazette of India</i>)	0	1
Annual Subscription with postage	2	0
(f) Inventions (Consolidated Subject Matter Index 1900-1908 and Chronological lists 1900-1904)	2	0
(g) Investigations (Consolidated Subject Matter Index 1900-1911 and Chronological lists 1905-1911)	2	0
(h) Patent Office Journal (Issued quarterly) each	0	2
(i) Patent Office Journals, 1912, 1914, 1915, 1916, 1917 each	1	0
(j) Specifications of Inventions each	0	2

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Controller of Patents and Designs

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Text-books, etc., for sale.

List of text-books, etc., prescribed for the examination (other than departmental) of Civil and Military officers in oriental languages (Urdu, Persian, Arabic, Hindi, Sanskrit, Assamese, Bengali and Uriya), together with annual collections of Specimens of Examination Papers, obtainable from the Board of Examiners, Calcutta, can be had from the Secretary, Board of Examiners, Calcutta.

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 M. Mohamed Sarwar Urdu Instructor, Cadet College.
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N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

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CALCUTTA,

The 13th February 1918.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

**SULPHATE OF QUININE, SULPHATE OF CINCHONIDINE,
CINCHONA FEBRIFUGE, RESIDUAL ALKALOID
AND QUINOIDINE.**

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona Alkaloids. Quinine can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bona fide* public purposes. It is never sold to private persons or firms. Cinchona Febrifuge both in powder and $3\frac{1}{4}$ grain tablet forms and Cinchonidine can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. Quinoidine or *pure Amorphous Alkaloid* and *Residual Alkaloid* or *Amorphous Cinchona Alkaloid*, which contains about 40 per cent. of *Pure Amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. *These drugs are sold strictly cash and in advance, but private purchasers may use the V. P. P. system, AND ARE OBTAINABLE FROM THE SUPERINTENDENT, JUVENILE JAIL, ALIPORE.*

The rates for these drugs from 1st April 1918 are as follows:—

SULPHATE OF QUININE.

	Rs.
For quantities 60 lbs. and above in one delivery	28 per lb.
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	29 „
For any quantity less than 6 lbs.	30 „

SULPHATE OF CINCHONIDINE.

	Rs.
For quantities of not less than 6 lbs. in one delivery	11 per lb.
For any quantity less than 6 lbs.	12 „
(Only small quantities available.)	

CINCHONA FEBRIFUGE.

	Rs.
For quantities of not less than 6 lbs. in one delivery	5 per lb.
For any quantity less than 6 lbs.	6 „

CINCHONA FEBRIFUGE TABLETS.

	Rs.
For quantities of not less than 6 lbs. in one delivery	6 per lb.
For any quantity less than 6 lbs.	7 „

	Rs.
QUINOIDINE in non Tablet form and Residual Alkaloids	4 per lb.

QUINOIDINE TABLETS.

	Rs.
For quantities of not less than 6 lbs. in one delivery	6 per lb.
For quantities less than 6 lbs. in one delivery	7 „
Quinine is available in 1-oz., $\frac{1}{2}$ -lb., $\frac{1}{4}$ -lb., 1-lb. and 4-lb. tins.	
Cinchonidine is available in $\frac{1}{2}$ -lb., $\frac{1}{4}$ -lb. and 1-lb. tins.	
Cinchona Febrifuge is available in $\frac{1}{2}$ -lb., $\frac{1}{4}$ -lb. and 1-lb. tins.	
Residual Alkaloid is available in 1-lb., 5-lb. and 10-lb. tins.	
Quinoidine is available in 1-lb. tin.	
Quinoidine Tablets are available in 1-lb. tin.	

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V. P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail, Steamer or Post. A scale of Postage is given below:—

[For $\frac{1}{2}$ and $\frac{1}{4}$ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

	Rs. A. P.
Quinoidine tab: 1 lb. Weg. 3 lbs. Postage	0 10 0
Quinoidine tab: 2 lb. Weg. 6 lbs. Postage	1 0 0
Quinoidine tab: 3 lbs. Weg. 9 lbs. Postage	1 3 0

N.B.—Postage stamps are not accepted as revenue.

CIVIL ENGINEERING COLLEGE, SIBPUR.**Examination qualifying for admission to the 2nd grade of Divisional Accountants of the Public Works Department.**

PREVIOUSLY CALLED THE 4TH GRADE ACCOUNTANTS DIVISION.

The examination will be conducted by the Principal of the Civil Engineering College, Sibpur, on June 4th and 5th, 1918, at the following centres :—

Centres.

- (1) The Civil Engineering College, Sibpur, For candidates registered by—
 (There is no other centre at Calcutta.)
- | | |
|--|--|
| The Accountant-General, Bengal. | |
| The Accountant-General, Posts and Telegraphs. | |
| The Examiner of Accounts, Eastern Bengal State Railway. | |
| The Government Examiner of Accounts, East Indian Railway. | |
| The Government Examiner of Accounts, Bengal-Nagpur Railway. | |
| For candidates outside Government service over 25 years of age registered by the Principal, Civil Engineering College, Sibpur. | |
- (2) Office of the Accountant-General, Bihar and Orissa, Ranchi. } For candidates registered by the Accountant-General, Bihar and Orissa.
 (3) The Bihar School of Engineering, Bankipur. }
- (4) The Office of the Comptroller, Assam, Shillong. For candidates registered by him.
- (5) The Office of the Accountant-General, Burma, Rangoon. Ditto. ditto.
- (6) The Office of the Government Examiner of Railway Accounts, Chittagong. Ditto. ditto.

Candidates must apply for registration to one of the Government officials on the above list. Those over 25 years of age not in Government service must apply for registration to the Principal only.

Applications on the prescribed form must reach the office of the registering officer not later than May 3rd, 1918. Each must be accompanied by a fee of Rs. 10 (see note), and the following certificates in original, or true copies of them certified by an officer of the Engineer or Accounts Branch. These certificates will not be returned :—

- (i) Certificate of good character signed by applicant's immediate official superior, or by the instructor under whom he has been educated, or by some other superior under whom he may have been brought up or employed, or to whom he may be well known. (This certificate must have special reference to the two years immediately preceding the application.)
- (ii) Certificate of age, baptismal or of birth (not required, if the candidate is already in permanent Government employ.)
- (iii) Certificate that the application is in the candidate's own handwriting.

Copies of rules may be had on application from the undersigned.

NOTE.—It is possible that the fee may be raised to Rs. 12, before the Examination.

B. HEATON,

Principal.

CIVIL ENGINEERING COLLEGE, SIBPUR,

The 23rd March 1918.

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.**NOTIFICATION.**

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Sub-Surveyors.
5. Tracers.
6. Men trained in—
 - (a) Photo-Mechanical and Lithographic Work.
 - (b) Workshops (both Electrical and Mechanical sides).

W. G. WOOD,
Principal, Thomason College, Roorkee.

IMPERIAL LIBRARY.

(Corner of Hare Street and Strand Road, Calcutta.)

Open on { Week-days and Saturdays, from 10 A.M. to 7 P.M.
 { Sundays and Holidays, from 2 P.M. to 5 P.M.

The Imperial Library is also a Lending Library. It is free to all except children. There is no subscription to pay.

CURRENCY NOTES.

The following Currency Notes of the Cawnpore Circle are stated to have been destroyed, and payment of their value has been claimed by the persons whose names are placed against the numbers. Any other person claiming a right to them is warned to communicate at once with the undersigned.

NOTES WHOLLY DESTROYED.

Register No.	Number of Notes.	Value.	Name of claimant.
H 80 of $\frac{1917}{1918}$	$\frac{D A}{87}$ 00376	10	Messrs. S. K. Shahadat & Bros., Tailors and Out-fitters, Cantonment, Jubbulpore.
	$\frac{D A}{89}$ 18286	10	
	„ 90239	10	
	$\frac{D A}{63}$ 24197	10	

PAPER CURRENCY DEPARTMENT : }
Cawnpore, the 13th April 1918. }

J. W. KELLY,
Currency Officer.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 13th April 1918.

Abstract of the accounts of the Department of Issue of Paper Currency on the 15th April 1918.

RESERVE.															REMARKS.	
COIN AND BULLION.										SECURITIES (PURCHASE PRICE).						
In India.					In England.		In His Majesty's Colonies and Dependencies.		In transit between India, England and U. S. A.		Held in India.		Held in England.			TOTAL.
In Reserve Treasury.	Elsewhere.	TOTAL.	Silver Coin.	Gold Coin and Bullion.	Silver Bullion under coinage.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion.	Gold Coin and Bullion.	Silver Bullion held in the U. S. A. and in transit therefrom.	R ^(a)	R ^(b)	R ^(c)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
Calcutta .	2,39,91,130	28,08,62,780	2,38,90,374	7,71,96,884	31,77,818	44,94,770	...	...	...	...	4,00,00,000	9,99,99,946	...	80,25,51,094	(e) Nominal value— £10,30,81,409
Cannore	...	2,38,43,058	48,74,480	1,08,15,232	...	...	...	...	...	...	...	...	...	1,56,29,712	(b) Nominal value— £137,16,31,571.
Lahore	...	9,82,08,406	1,09,71,761	9,81,067	...	...	...	...	...	...	...	...	...	2,02,02,628	(c) Includes Treasury Bills purchased under Section 2, Act XI of 1917, as amended by Act V of 1918.
Bombay	69,86,180	38,88,70,056	1,95,17,560	12,29,42,453	72,71,658	...	...	...	...	...	...	...	...	14,97,81,066	
Kanabdi	...	3,03,24,885	42,86,087	26,44,935	...	...	...	...	...	...	...	...	...	69,81,062	
Madras	33,51,815	12,23,13,457	58,07,612	73,03,950	...	...	...	...	...	...	...	...	...	1,31,11,562	
Rangoon	...	7,99,08,161	71,69,787	34,82,385	...	...	...	...	...	...	...	...	...	1,06,53,172	
	2,43,33,575	99,00,30,278	7,64,57,641	23,86,16,406	1,04,49,471	44,94,770	...	...	...	...	4,00,00,000	9,99,99,946	...	1,01,88,10,636	
Deduct—Withdrawn from circulation by Foreign Credits and in course of remittance to Circles of Issue		61,04,212													5,49,000	
TOTAL CIRCULATION R		1,01,82,61,636	TOTAL RESERVE R												1,01,82,61,636	

Deduct—Amount due on T. Ts. drawn by one Circle on another

There was no transfer between the Paper Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 15th April 1918.

M. M. S. GUBBAY,
Controller of Currency.

CENTRAL INTELLIGENCE DEPARTMENT.**NOTIFICATION.**

Simla, the 10th April 1918.

No. 1724-13.—In exercise of the powers delegated to the Director of Central Intelligence by the Government of India, Khan Sahib Tassaduk Hussain, an Inspector of Police of the 3rd grade in the United Provinces, is appointed a temporary Deputy Superintendent of Police of the 4th grade in the Central Intelligence Department, with effect from the 8th February 1918.

H. V. B. HARE SCOTT,

Deputy Director.

ERRATUM.

Notification No. 1724-13, dated 8th April 1918, which appeared on page 608 of the *Gazette of India*, Part II, dated 13th April 1918, is hereby cancelled.

PUBLIC WORKS DEPARTMENT, DELHI.**NOTIFICATIONS.**

Delhi, the 12th April 1918.

RESIGNATION.

No. 1470-E.—Mr. E. C. B. Walton, Temporary Engineer in charge of the III Project Division, 2nd Circle, is permitted to resign his appointment with effect from the afternoon of the 4th April 1918.

TAKING OVER CHARGE.

No. 1472-E.—Mr. W. F. Symes, Electrical Engineer, Delhi Province, took over Executive charge of the III Project Division, 2nd Circle, in addition to his own duties, with effect from the afternoon of the 4th April 1918 from Mr. E. C. B. Walton, Temporary Engineer.

H. T. KEELING,

Secretary, P. W. D.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER IN BALUCHISTAN.**NOTIFICATIONS.**

Quetta, the 10th April 1918.

No. 630.—2nd-Lieutenant N. Unsworth, I.A.R.O., Adjutant, Mekran Levy Corps, was granted leave on medical certificate with effect from the 31st August 1917 to 4th January 1918, both days inclusive.

Quetta, the 12th April 1918.

No. 662.—3rd Class Assistant Surgeon O. H. Gade, I.S.M.D., is declared to have passed the prescribed tests in Pushtu by the Higher Standard at an examination held at Quetta on the 8th April 1918.

By order,

R. CHENEVIX TRENCH,

First Assistant.

THE HON'BLE THE CHIEF COMMISSIONER OF BRITISH BALUCHISTAN.

NOTIFICATIONS.

DRAFT MORPHIA RULES.

Quetta, the 6th April 1918.

No. 1326-B.—In exercise of the powers conferred by sections 5 and 13 of the Opium Act, 1878 (I of 1878) and with the previous sanction of the Governor General in Council, the Chief Commissioner of British Baluchistan is pleased to make the following rules to regulate the manufacture, possession, import, export, transport and sale of morphia drugs in British Baluchistan.

1. These rules may be cited as the British Baluchistan Morphia Rules, 1918.
2. In these rules, unless there is something repugnant in the subject or context,—
 - (a) "The Act" means the Opium Act, 1878.
 - (b) "Approved practitioner" means—
 - (i) any person registered as a medical practitioner under the Medical Act, 1858, and any Act of Parliament amending the same, or under any law for the registration of medical practitioners for the time being in force in any part of British India, or
 - (ii) any person registered as a dentist under the Dentist's Act, 1878, and any Act of Parliament amending the same, or
 - (iii) any person possessed of qualifications which render him eligible for registration as a medical practitioner or dentist, as the case may be, under the Medical Act, 1858, the Dentist's Act, 1878, and any Act of Parliament amending the same Acts, or under any law for the registration of medical practitioners or dentists for the time being in force in any part of British India, and approved by the Collector for the purpose of these rules, or of corresponding rules for the time being in force in any part of British India.
 - (iv) any other person engaged in medical or veterinary practice and approved by the Chief Excise Authority for the purpose of these rules or of corresponding rules for the time being in force in any part of British India.
 - (c) "Chief Excise Authority" means the Revenue Commissioner in Baluchistan.
 - (d) "Collector" means the chief officer in charge of the revenue administration of a district for the time being, and includes any officer specially authorised by the Local Government or Chief Excise Authority to exercise throughout the province or in any specified area therein all or any of the powers of a Collector under these Rules.
 - (e) "Licensed dealer" means a person who has obtained a license under these rules for the manufacture, possession and sale otherwise than on prescription of morphia drugs.
 - (f) "Licensed chemist" means a person who has obtained a license under these rules for the manufacture, possession and sale on prescription of morphia drugs.
 - (g) "Local Government" means the Chief Commissioner of British Baluchistan.
 - (h) "Morphia drug" includes all alkaloids of opium and their salts, and preparations containing any of these articles.
 - (i) "Prescription" means a prescription given by an approved practitioner for the supply of morphia drugs to a patient.
 - (j) "Province" means the territories for the time being administered by Chief Commissioner of British Baluchistan.
 - (k) "Import," "export" and "transport" have the same meaning as in the Act: provided that import into and export from British Baluchistan from and to the territories administered by the Agent to the Governor-General in Baluchistan as such Agent, shall be deemed to be transport.

II. *Manufacture.*

3. A licensed dealer or chemist may, subject to the conditions of his license, manufacture morphia drugs from opium or morphia drugs lawfully possessed by him.

4. A licensed chemist may, subject to the provisions of rule 20, dispense morphia drugs on prescription.

III. Possession.

5. Any person may possess such quantity of morphia drugs as has been at one time dispensed and sold for his use in accordance with the provisions of rules 4 and 20, or of corresponding rules for the time being in force in any part of British India.

6. An approved practitioner may possess, for his use in his practice but not for sale, morphia drugs not exceeding in the aggregate 120 grains;

Provided that the Collector may, by special order, authorise any such practitioner to possess as aforesaid any larger quantity.

7. A person authorised in this behalf by the Collector by an order made under rule 22 may possess such quantity of morphia drugs in such manner as may be specified in such order.

8. A licensed dealer or licensed chemist may possess such quantity of morphia drugs in such manner as may be specified in his license.

9. A person to whom a pass has been granted under these rules for the import, export or transport of morphia drugs may possess such quantity of morphia drugs in such manner as may be specified in his pass.

IV. Import, export and transport.

10. Any person may import, export and transport such morphia drugs as he may lawfully possess under rule 5.

11. An approved practitioner may import, export and transport such morphia drugs as he may lawfully possess under rule 6.

12. A person authorised in this behalf by the Collector by an order made under rule 22 may import such quantity of morphia drugs in such manner as may be specified in such order, on an indent countersigned by a Chief Medical Officer or Civil Surgeon or Superintendent of the Civil Veterinary Department.

13. A person to whom a pass has been granted under these rules for the import of morphia drugs may import such quantity of morphia drugs in such manner as may be specified in his pass.

14. When a pass has been granted (a) under the rules for the time being in force in any part of British India outside the province, or (b) by the Resident or Political Agent in any Native State or Foreign Territory to bring morphia drugs from the province into such part, State or Territory and when such pass has been countersigned by the Collector in accordance with these rules, a licensed dealer may, subject to the conditions of his license, export such quantity of morphia drugs in such manner within such period and by such route as may be specified in such pass.

An indent for morphia drugs countersigned by a Chief Medical Officer or Civil Surgeon or Superintendent of the Civil Veterinary Department shall for the purposes of this rule be deemed to be a pass, and shall not require further countersignature.

15. A person authorised in this behalf by the Chief Excise Authority by a special order made under rule 23 may export such quantity of morphia drugs in such manner as may be specified in such order.

16. A person to whom a pass has been granted under these rules for the transport of morphia drugs may transport such quantity of morphia drugs in such manner as may be specified in his pass.

17. Every person importing, exporting or transporting morphia shall comply with such general or special directions as may be given by the Chief Excise Authority.

18. Nothing in these rules shall be deemed to permit.

(1) the import of morphia drugs—

(a) from any part of British India outside the province, unless the rules for the time being in force in such part relating to the export of morphia drugs have been complied with,

(b) from any foreign territory, unless the duty leviable at the place of importation under the Indian Tariff Act, 1894, or any other enactment for the time being in force, has been paid, and the pass has been endorsed by the Customs Collector.

(2) the import, export or transport of morphia drugs by post.

V. Sale.

19. A licensed dealer may, subject to the conditions of his license, sell, otherwise than on prescription,

(a) to a dealer or chemist licensed under these rules or under the rules for the time being in force in any part of British India outside the province,

(b) to an approved practitioner,

(c) to a person authorised under rule 22 of these rules or under any corresponding rule for the time being in force as aforesaid,

morphia drugs not exceeding the quantity which such dealer, chemist, practitioner or person may lawfully possess. He shall maintain a written record of every such sale in such manner as the Chief Excise Authority may direct.

20. A licensed chemist may sell morphia drugs on prescription, subject to the following conditions, namely :—

- (a) He shall sell morphia drugs in such quantity and for the use of such person only as may be specified in the prescription.
- (b) If the prescription does not bear a superscription by an approved practitioner stating that it is to be repeated, and at what interval of time it is to be repeated, and how many times it is to be repeated, he shall sell morphia drugs once only on such prescription, and shall retain the prescription; provided that he shall first warn the person presenting the prescription that unless it bears such a superscription as aforesaid it will be retained.
- (c) If the prescription bears a superscription as aforesaid, he shall enter on the prescription the date of sale and shall sign or seal the prescription; provided that if it appears that morphia drugs have already been sold on the prescription six times, or such number of times as the prescription is required to be repeated, or that the interval specified in the superscription has not elapsed since the prescription was last dispensed, he shall not sell morphia drugs on such prescription unless it is further superscribed in that behalf by an approved practitioner.
- (d) Any other conditions that may be contained in his license.

He shall maintain a written record of every such sale in such manner as the Chief Excise Authority may direct.

VI. Approval, authorisation, licenses and passes.

21. (1) The Chief Excise Authority may approve, for the purposes of rule 2 (b) of these rules, any person engaged in medical or veterinary practice.

(2) The Collector may in like manner approve any person possessed of the qualifications specified in rule 2(b) (iii).

22. The Collector may, with the sanction of the ^{Chief Excise Authority}~~Excise Commissioner~~ by general or special order authorise any approved practitioner in managing or supervising charge of a hospital or dispensary to possess, import and transport such quantity of morphia drugs in such manner as may be specified in such order.

23. The Chief Excise Authority may by special order authorise any person to export morphia drugs.

24. (1) An officer empowered in this behalf by the Chief Excise Authority may grant to any person a dealer's license, permitting him to manufacture, possess and, subject to the provisions of rule 19, to sell morphia drugs.

(2) An officer empowered in this behalf by the Chief Excise Authority may grant to any person a chemist's license, permitting him to manufacture, possess and, subject to the provisions of rule 20, to sell morphia drugs; provided that such license shall not authorise such chemist to possess a greater quantity than four ounces of morphia drugs.

25. The Chief Excise Authority, or such other officer as the Local Government may empower in this behalf, may grant to any licensed dealer or licensed chemist a pass for the import of morphia drugs not exceeding the quantity which such dealer or chemist may lawfully possess.

26. (1) When a pass has been granted (a) under the rules for the time being in force in any part of British India outside the province, or (b) by the Resident or Political Agent in any Native State or Foreign Territory to any person to bring morphia drugs from the province into such part, State or Territory such person shall present such pass to the Collector, who shall enter therein the period for which the pass is to remain in force and the route by which and the person (if any) in whose charge the consignment is to be conveyed and the number and description of the packages, and shall countersign the pass.

(2) When a pass has been granted to any person under these rules for the import of morphia drugs from foreign territories, such person shall present such pass to the Customs Collector at the place of import, who shall enter therein the particulars specified in sub-rule (1) and shall countersign the pass.

27. The Chief Excise Authority or such other officer as the Local Government may empower in this behalf may grant to any licensed dealer or licensed chemist a pass for the transport of morphia drugs not exceeding the quantity which such dealer or chemist may lawfully possess.

28. Subject to the provisions of the Act and of these rules, every license or pass under these rules shall be in such form and shall contain such particulars, and shall be granted by such officer, on payment of such fees, for such period, and subject to such conditions, as the Chief Excise Authority may direct.

29. (1) Subject to any directions that the Chief Excise Authority may give in this behalf, the officer who has granted a license to, or has by order approved or authorised any person under these rules may cancel or suspend such license or order,

(i) if such person has,

(a) failed to pay any duty or fee payable by him,

(b) by himself or by any servant or person acting on his behalf, committed any breach of the conditions of such license or order or of these rules,

(c) been convicted of any offence under the Act, or under the law for the time being in force relating to excise revenue, or of any criminal offence,

(ii) if it is a condition of such license or order that it may be cancelled or suspended at the will of such officer ;

(iii) in any other case, after giving to such person fifteen days' notice, and shall cancel such license or order within fifteen days on receiving from such persons notice that he desires to surrender the same.

(2) When such license or order has been cancelled or suspended as aforesaid, such person shall forthwith make over to the Collector all morphia drugs in his possession.

VII. Disposal of morphia drugs and confiscated articles.

30. The Collector shall cause all morphia drugs confiscated under the Act or delivered to him under rule 29 to be examined by the Chemical Examiner or by such other officer as the Chief Excise Authority may direct. If any such morphia drugs are certified by such officer to be fit for use the Collector may sell them to any dealer or chemist licensed under these rules or under any rules for the time being in force in any part of British India or to any person authorised by an order under rule 22 or any corresponding rules in force as aforesaid. The Collector may require any licensed dealer or chemist to purchase at such price as the Collector may direct any quantity of such morphia drugs not exceeding such quantity as the Collector may determine to be ordinarily saleable by him in two months. If any such morphia drugs are certified as aforesaid to be unfit for use, the Collector shall cause them to be destroyed.

31. The Collector shall dispose of all other things confiscated in connection with any offence relating to morphia drugs in such manner as he may think fit.

VIII. Issue of subsidiary orders.

32. Subject to the provisions of the Act and of these rules, the Chief Excise Authority may from time to time give such directions as it may think fit for the purpose of carrying out the provisions of the rules.

IX. Powers and duties of officers, appeals and revisions, and rewards.

33. The provisions contained in the rules relating to opium issued by the Local Government under sections 5 and 13 of the Act, shall, in so far as they refer to the powers and duties of officers, appeals and revisions and rewards, apply to the case of morphia drugs also.

X. Exemptions.

34. The preparations specified in the annexed schedule may be transported, imported, exported, possessed and sold without restriction, provided that their import by sea shall be permitted only by means other than that of the post.

SCHEDULE.

1. Anodyne Pine Expectorant.
2. Apocodense Hydrochloridum.
3. Apomorphine and its salts and preparations.
4. Astringent wash, compressed tablets for, containing $\frac{1}{11}$ gr. of morphia acetate (Parke Davis and Co.).
5. Beecham's Cough Pills.
6. Berhavis Odontalgic Essence.
7. Camphorodyne.
8. Cereoli Iodoformi et morphine.
9. Chlor : Anodyne, containing $2\frac{1}{2}$ grs. of morphia hydrochlor : per fluid ounce (Parke Davis and Co.).
10. Chlorodyne (Liquor Chloroformi Composita).
11. Chronic Dysentery Mixture (Dr. Duarte's).

12. Codeine or Codeina and its salts and preparations.
13. Elixir Pini Compositum.
14. Glycerinum Heroini Compositum.
15. Glycerinum Acetomorphinæ.
16. Haustus Apomorphinæ Compositus.
17. Insufflatio Bismuthi et Morphinæ.
18. Kay's Linseed Compound.
19. Keating's Pectoral or Cough Lozenges.
20. Le Haurier's Odontalgic Essence.
21. Mistura Apomorphinæ et Terebeni.
22. Mistur Bismuthi Composita cum Morphina.
23. Mistura Chloroformi Composita.
24. Mistura Salina Anodyna.
25. Morphia and ipecacuanha lozenges.
26. Oleatum Morphinæ.
27. Peronin or Benzoyl Morphine Hydrochloride.
28. Powell's Balsam of Aniseed.
29. Pulvis Morphinæ Compositus.
30. Suppositoria Morphinæ.
31. Syrup Picis Liq cum Apomorphina containing $\frac{1}{2}$ grain Apomorphinæ per fluid ounce (Ferris and Co.).
32. Syrupus Apomorphinæ.
33. Tabellæ Apomorphinæ.
34. Tabloid Hypodermic Ergotin et Morphinæ.
35. Tinctura Chloroformi et Morphinæ Composita.
36. Urethral Injection (Dr. Duarte's).

The 10th April 1918.

No. 1368-B.—In exercise of the powers conferred on the Local Government by section 6 of Ordinance No. IX of 1914 (The articles of Commerce Ordinance), the Hon'ble the Chief Commissioner is pleased to declare that bhoosa is being unreasonably withheld from the market in the Sibi District.

No. 1370-B.—In exercise of the powers conferred on the Local Government by section 9 of Ordinance No. IX of 1914 (The articles of Commerce Ordinance), the Hon'ble the Chief Commissioner is pleased to order that the prescribed authority for hearing appeals referred to in section 8(2) shall consist of the following three persons, the decision of the majority being final :—

President—Revenue Commissioner.

Members—(1) Political Agent, Quetta-Pishin.

(2) Khan Bahadur Ainuddin Khan.

By order,

R. CHENEVIX TRENCH,

First Assistant.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL IN BALUCHISTAN.

NOTIFICATION.

Quetta, the 10th April 1918.

No. 1369-B.—In exercise of the powers conferred on the Local Government by section 6 of Ordinance No. IX of 1914 (The articles of Commerce Ordinance) in force in the Baluchistan Agency Territories by virtue of Foreign Department Notification No. 1603-I.B, dated the 28th July 1911, the Hon'ble the Agent to the Governor-General in Baluchistan is pleased to declare that bhoosa is being unreasonably withheld from the market at Mushkaf Bazar.

By order,

R. CHENEVIX TRENCH,

First Assistant.

II C 2

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 11th April 1918.

No. 2691-Home.—The following return of births and deaths at the undermentioned Municipal Towns in the Province of Delhi for the week ending 6th April 1918 is published for information :—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
No.	Name of Municipal Towns.	Population of 1911.	Births.			Deaths.			Cause of Death.								Infants under one year of age.			Ratio of births per 1,000 of population per annum.	Ratio of deaths per 1,000 of population per annum.	
			Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhoea.	Respiratory.	Injuries.	All other causes.	Measles and chicken-pox.	Males.	Females.			Total.
	Delhi .	225,471	123	103	224	140	134	273	...	4	3	124	8	119	...	25	...	38	37	75	51.09	64.27
	Notified Area	3,673	..	2	2	2	1	3	...	2	...	1	...	...	...	...	...	...	...	...	28.81	42.47
	Total	229,144	123	104	226	151	135	286	...	6	3	125	8	119	...	25	...	38	37	75	51.29	64.90

The 16th April 1918.

No. 2777-Home.—Assistant Surgeon Abdul Aziz Faruqi made over charge of the Balak Ram Hospital, Delhi, on the afternoon of the 8th April 1918, to Assistant Surgeon Lalit Mohan Gupta.

No. 2780-Home.—The services of Assistant Surgeon Abdul Aziz Faruqi are replaced at the disposal of the Government of India, with effect from the afternoon of the 8th April 1918, for re-employment in the Punjab.

The 17th April 1918.

No. 2843-Home.—Mr. A. A. L. Roberts, I.C.S., Assistant Commissioner, assumed charge of his duties as Secretary, Municipal Committee, Delhi, with effect from the forenoon of the 21st March 1918.

W. M. HAILEY,
Chief Commissioner, Delhi

ORDERS BY THE HON'BLE THE CHIEF COMMISSIONER,
AJMER-MERWARA.

NOTIFICATION.

Abu, the 11th April 1918.

No. 445.—The Hon'ble the Chief Commissioner is pleased to exempt all prospecting licenses issued under the Mining Rules in Ajmer-Merwara from the operation of sub-section (1) section 17 of the Indian Registration Act, XVI of 1908, subject to the limitations prescribed in the proviso thereto.

By order,
B. J. GLANCY, I.C.S.,
First Assistant to the Governor-General's Agent, Rajputana,
and Chief Commissioner, Ajmer-Merwara.

**THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL
IN CENTRAL INDIA.**

NOTIFICATION.

Central India Agency, Indore, the 13th April 1918.

No. 1199D.—The Reverend K. C. Horwood, Chaplain of Mhow, is granted combined leave for eight months (privilege leave for three months and furlough for five months) under Articles 583 (a) and 593, Civil Service Regulations, with effect from the afternoon of the 3rd April 1918.

By order,

A. R. JELF,

First Assistant to the Agent to the
Governor-General in Central India.

GOVERNMENT OF INDIA, DEPARTMENT OF MINES.

NOTIFICATION.

Dhanbad, the 17th April 1918.

INDIAN MINES ACT, 1901.

**EXAMINATION FOR COAL MINE MANAGERS' CERTIFICATES OF COMPETENCY HELD AT DHANBAD
ON FEBRUARY 20TH, 21ST AND 22ND, 1918.**

List of successful candidates in order of merit.

First Class.

Edwards, David Lewis
Roy, Moni Bhusan
O'Reilly, Denis Edward
Bhattacharjee, Jnanendra Nath
Lyon, Horace Albert
Judge, Peter
Thomson, Joseph
MacGrath, Albert Edward
Bagchi, Beni Madhab Nath
Mitter, Atul Sasi

Second Class.

Hogg, James Sneddon	} 1st class candidates.
Ganguly, Bijoy Kumar	
DeMenezes, Vincent	
Fitzgerald, James	
Chatterji, Rakhal Chandra	
Bose, Bhupendra Kumar	
Bhattacharjee, Indu Kiron	
Dave, Harishankar H.	
Mukherji, Santosh Kumar	
DeSouza, Frank	
Mukherji, Bhupendra Kumar	
Pramanik, Jatindra Nath	
Ghosh, Balai Charan	
Guha, Manickia Chandra	
Banerji, Lakshmi Pati	
Bhattacharjee, Dharendra Nath	
Chatterji, Jitendra Nath	
Jackson, C. O.	
Chatterji, Debi Dass	
Rydqvist, F. W.	
Deb, Sris Chandra	
Bakshi, Kali Krishna	
Samanto, Narendra Nath	
Bose, Sachindra Nath (No. 1)	

G. F. ADAMS,

Chief Inspector of Mines in India.

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 16th April 1918.

LIABILITIES.			ASSETS.		
	Rs.	A. P.		Rs.	A. P.
Capital paid up	2,00,00,000	0 0	Government Securities	6,38,59,270	0 0
Reserve Fund ^{Rs.} 2,21,50,000 ^{A. P.} 0 0			Other authorized Investments	1,32,23,870	0 0
Transfer to Special Reserve Fund for Depreciation of Investments, <i>see</i> <i>below</i> 67,50,000 0 0			Loans on Government and other authorized Securities	8,34,96,078	14 2
	1,54,00,000	0 0	Accounts of Credit on Govern- ment and other authorized Securities	4,09,46,160	11 10
Reserve for Depreciation of Invest- ments 67,50,000 0 0			Bills discounted and purchased	4,80,61,014	8 5
Public Deposits ^{Rs.} at Head ^{A. P.} Office 2,95,51,144 11 2			Balances with other Banks	31,48,830	10 9
Public Deposits at Branches 1,12,44,032 1 10	4,07,95,176	13 0	Ballion . . . . .	.....
Other Deposits at Head Office and Branches 26,28,63,974 7 3			Dead Stock	28,25,121	1 9
Bank Post Bills, etc. 12,92,782 12 9			Stamps	12,976	6 5
Sundries 8,08,966 1 4			Sundries	3,64,091	2 2
RUPRES 34,79,10,900 2 4			Rs. A. P. 25,59,37,413 7 6		
			Cash and Currency Notes at Head Office* 5,12,99,352 13 0	9,19,73,486	10 10
			Cash and Currency Notes at Branches† 4,06,74,133 13 10		
			RUPRES 34,79,10,900 2 4		

* Includes Seps. & † Seps., value Rs. 3,77,813 8 0

† Do. do. do. „ 8,43,255 0 0

Rs. 12,21,067 8 6

By the order of the Directors,

BANK OF BENGAL;
Calcutta, 18th April 1918.H. FISHER,
Chief Accountant.
Rate for Demand Loans 6 per cent.
Percentage 30-08.N. H. Y. WARREN,
Secretary & Treasurer.**BANK OF BENGAL.****NOTICE.**

Calcutta, the 17th April 1918.

The Directors have made the following change in the Bank's European Establishment:—
Mr. H. Fisher to be Chief Accountant and Deputy Secretary, as from the 5th April 1918, *vice* Mr. H. Mitchell transferred.

By order of the Directors,
N. H. Y. WARREN,
Secretary & Treasurer.

**STATEMENT OF SILVER OPERATIONS AT THE CALCUTTA AND BOMBAY MINTS FOR THE PERIOD
FROM 8TH APRIL TO 15TH APRIL 1918**

(In Lakhs of Standard Tolas.)

NAME OF MINT.	COINAGE OF BRITISH INDIA GOVERNMENT COINS.												COINAGE FOR BOETTAN GOVERNMENT.			SUBSIDIARY COINAGE FOR THE STRAITS SETTLEMENTS GOVERNMENT.		
	RECEIPTS.			COINAGE.					BALANCE OF BULLION AND COIN.				Receipt of Bullion for exchange and transformed from Currency Balance.	Fictitious coined balance and paid over.	Receipt of Bullion for subsidiary coinage.	Subsidiary coined and paid over.	Closing balance.	
	Purchased silver.	Withdrawn and assayed coins from Treasury, etc.	NATIVE STATE COIN.	TOTAL.	New rupees and small silver coins delivered to Treasury or Currency Department.	New rupees made over to Native States.	TOTAL.	New coins ready for delivery.	Currency Bullion.	Other Government Bullion.	With drawn and un-current coins.	TOTAL.						
Calcutta	11	...	...	11	43	...	43	2	(a) 14	10	1	27	...	...	...	...	25
Bombay	75	...	...	75	83	...	83	...	(b) 35	2	...	27	...	...	...	...	25

[illegible]

HIS MAJESTY'S MINT;
Calcutta, the 18th April 1918.

A. McCORMICK, Lt.-Colonel, R.E.,
Master of the Mint.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

NOTIFICATIONS.

The 1st April 1918.

No. 1.—Mr. Ahmad Husain, Assistant Superintendent, under orders of transfer to the Sambhar Lake Division, is granted privilege leave for one month and 29 days in extension of the period sanctioned in Notification No. 294, dated the 16th February 1918.
(133 P. of 1918.)

The 4th April 1918.

No. 5.—In supersession of the Notification Nos. 70 and 84, respectively dated the 23rd June and 6th July 1917, the following acting promotion and reversion of officers in the Northern India Salt Revenue Department are ordered during the month of February and March 1917:—

Name.	From	To	Promotion or Reversion.	With effect from
1. In the vacancy caused by the absence on military duty of Mr. A. V. Nash, Superintendent, 3rd grade, from 29th July 1915.				
Mr. Sujan Singh Gyani, B.A.	Superintendent, 4th grade, sub. <i>pro tem.</i>	Assistant Superintendent, 1st grade.	Reversion . .	24th March 1917.
Mr. G. L. Fanthome	Assistant Superintendent, 1st grade.	Superintendent, 4th grade, sub. <i>pro tem.</i>	Promotion . .	Do.
2. In the vacancy caused by the absence on 1½ years' combined leave of Mr. G. W. C. Lisle, Assistant Commissioner, from 18th January 1916.				
Mr. E. D. Beatson .	Assistant Commissioner, on R500—30—800.	Superintendent, 1st grade.	Reversion . .	27th February 1917.
Mr. E. D. Wilson .	Superintendent, 1st grade.	Assistant Commissioner, on R500—30—800.	Promotion . .	Do.
Mr. Abdul Aziz Beg, B.A.	Superintendent, 4th grade.	Assistant Superintendent, 1st grade.	Reversion . .	Do.
Mr. Ahmad Husain .	Assistant Superintendent, 1st grade, sub. <i>pro tem.</i>	Superintendent, 4th grade.	Promotion . .	27th and 28th February 1917.
Mr. Saiyid Mohammad	Assistant Superintendent, 2nd grade.	Inspector, 3rd grade.	Reversion . .	27th February 1917.
Mr. Bijay Krishna De, B.Sc.	Assistant Superintendent, 1st grade.	Superintendent, 4th grade.	Promotion . .	1st March 1917.
3. In the vacancy caused by the absence on six months' combined leave (privilege leave expired on 23rd March 1917) of Mr. Sujan Singh Gyani, B.A., Assistant Superintendent, (Superintendent, sub. <i>pro tem.</i> up to 23rd March 1917) from 11th January 1917.				
Mr. G. L. Fanthome .	Superintendent, 4th grade.	Assistant Superintendent, 1st grade.	Reversion . .	24th March 1917.
4. In the vacancy caused by the absence on 22 days' privilege leave of Mr. Hargobind Singh, Assistant Superintendent, sub. <i>pro tem.</i> , from 4th February 1917 to 25th February 1917.				
Mr. Raja Lal . .	Inspector, 2nd grade .	Assistant Superintendent, 2nd grade	Promotion . .	4th February 1917.
5. In the vacancy caused by the absence on 16 days' privilege leave of Mr. Harnam Singh, Superintendent, from 10th February 1917 to 25th February 1917.				
Mr. Bijay Krishna De, B.Sc.	Assistant Superintendent, 1st grade.	Superintendent, 4th grade.	Promotion . .	10th to 15th February 1917.
Mr. Ahmad Husain	Assistant Superintendent, 1st grade, sub. <i>pro tem.</i>	Ditto.	Do.	16th February 1917.
Mr. Sheo Raj Nath Koul.	Inspector, 2nd grade.	Assistant Superintendent, 2nd grade.	Do.	10th February 1917.

Name.	From	To	Promotion or Reversion.	With effect from
6. In the vacancy caused by the absence on 2 months and 11 days' privilege leave of Mr. Mohammad Kazim Husain, Khan Sahib, Superintendent, from 16th February 1917.				
Mr. Bijay Krishna De, B.Sc.	Assistant Superintendent, 1st grade.	Superintendent, 4th grade.	Promotion . . .	16th to 28th February 1917.
Mr. Ahmad Husain .	Assistant Superintendent, 1st grade, sub. <i>pro tem.</i>	Ditto.	Do. . .	1st March 1917.
Mr. Maksud Husain .	Inspector, 2nd grade.	Assistant Superintendent, 2nd grade.	Do. . .	16th February 1917.

7. In the vacancy caused by the absence on deputation as General Manager of Salt Mines of Mr. F. D. Reid, Assistant Commissioner, from 27th February 1917.

Mr. E. D. Beatson .	Superintendent, 1st grade.	Assistant Commissioner, on Rs500—30—800. .	Promotion sub. <i>pro tem.</i>	27th February 1917
Mr. D. M. Smith .	Superintendent, 2nd grade.	Superintendent, 1st grade.	Do.	Do.
Mr. H. O'Donnell .	Superintendent, 3rd grade.	Superintendent, 2nd grade.	Do.	Do.
Mr. W. O. Davey .	Superintendent, 4th grade.	Superintendent, 3rd grade.	Do.	Do.
Mr. Abdul Aziz Beg, B.A.	Assistant Superintendent, 1st grade.	Superintendent, 4th grade.	Do.	Do.
Mr. Saiyid Mohammad	Inspector, 3rd grade .	Assistant Superintendent, 2nd grade.	Do.	Do.

J. C. FERGUSSON,

Offg. Commissioner, Northern India Salt Revenue.

IN THE COURT OF SMALL CAUSES AT DELHI.

Suit No. 327 of 1917.

Dated the 11th April 1918.

Notice under Order V, Rule XX, Civil Procedure Code.

Bachchu Mal, son of Bhagwan Das, Jaini of Delhi Plaintiff,
against.

1. Mt. Tansukhi, daughter of Mangni Ram, widow of Kanhya Lal of Churu, Bikaner State.

2. Kanhya Lal, son of Dilsukh Rai, Caste Vaish of Delhi, Jogi Wara . . . Defendants.
Claim for possession by completion of sale in respect of 1 share out of 20 shares in 2 plots of land situated in Delhi gate Mamavan Jamadar.

Whereas it has been satisfactorily proved that the Defendant No. 1 evades service, notice is hereby issued that if she does not appear in this Court on the 30th day of April 1918 to defend the above case, the case will be heard *ex parte* against her.

RAMNARAIN,
Munsiff, 2nd Class, Delhi.

INSOLVENCY JURISDICTION.

Suit No. 6 of 1918.

Dated the 5th April 1918.

In the matter of Insolvency of Meher Ilahi, son of Fazal Ilahi, Caste Shikh, Bara Hindoo Rao, Delhi.

It is hereby notified under section 12 of Act 3 of 1907, that an application filed by Meher Ilahi to be adjudicated an insolvent has been admitted in this Court, and will be heard on 26th April 1918.

TOPAN RAM,
Judge, Insolvency Court, Delhi.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 :—

No.	Names.	Denomination.	Address in Bombay.	Description.	DATE OF PRESENTATION OF PETITIONS.			DATE OF THE ADJUDICATION.		
					Day.	Month.	Year.	Day.	Month.	Year.
168—1918	Davlat Pillaji Humray . .	Hindu . .	Khe-wadi 8th Lane . .	Lately dealer in flowers in partnership with Govind Babaji Humray and now unemployed.	8th	April	1918	8th	April	1918
169—1918	Noormahomed Abdul Rehman Memon and Yacoub Abdul Rehman Memon.	Mahomedan . .	Chowki Molla . .	Lately Building Contractors in partnership and now unemployed.	9th	"	"	9th	"	"
170—1918	Vithaldas Kakaldas Sha . .	Hindu . .	Kolaa Molla . .	Lately Speculator in silver and gold sovereigns and now unemployed.	"	"	"	"	"	"
171—1918	Begaram Nilloji Nilwaran . .	" . .	Lalwadi, Parel . .	Petty dealer in onions and potatoes . .	10th	"	"	10th	"	"
172—1918	Madhar Vinayak Prabhakar . .	" . .	No. 14, Borbiat Lane . .	Lately clerk in the employ of Messrs. Pranjivan and Co., and now unemployed.	"	"	"	"	"	"
173—1918	John DeSouza . .	East Indian . .	Mody Street, Fort . .	Lately Chauffeur in the employ of the American Motor Transport and Company and now unemployed.	11th	"	"	11th	"	"
174—1918	Subjeally Matomed Khoja . .	Mahomedan . .	Umerkhadi . .	Lately hawker in old clothes, etc., and now unemployed.	"	"	"	"	"	"
175—1918	Bama Govind Patel . .	Hindu . .	Valpakhadi Dongri . .	Labourer in the Bombay Port Trust . .	12th	"	"	12th	"	"
176—1918	John Thomas St. Clair Hudson . .	Eurasian . .	Sankli Street, Byculla . .	Lately Supervisor in the Bombay Port Trust Docks and now unemployed.	13th	"	"	13th	"	"
177—1918	Samuel Haycem Ezekiel . .	Jew . .	By-culla . .	Lately dealer in shares of different Companies and now unemployed.	15th	"	"	15th	"	"

Orders in the matters of the abovenamed Debtors' petitions, that the said Debtors, have been adjudged Insolvents, and that the real and personal estate and effects of the said Insolvents do vest in the Official Assignee of this Honourable Court, have been duly made.

CHIEF CLERK'S OFFICE, HIGH COURT,
Bombay, this 15th day of April 1918.

R. B. PATEL,
Chief Clerk.

**IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM
IN BENGAL.
In Insolvency.**

Notice of Adjudication Order.

No. 54 of 1918.

Dated the 15th April 1918.

Re Satya Charan Dutt, lately carrying on a tailor shop business at No. 129, Bow Bazar Street, in the town of Calcutta, under the name, style and firm of Dutt and Sons, and residing at No. 20, Haladhar Bardhan's Lane, in Calcutta, aforesaid, but at present without any occupation.

Ex parte the debtor. Mitter and Mitter.—Attorneys for the Insolvent.

On the 12th day of April 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction, adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 57 of 1918.

Dated the 16th April 1918.

Re Saul Ezekiel Cohen, residing at No. 73, Bow Bazar Street, in the town of Calcutta, without any occupation.

Ex parte the debtor. B. N. Basu & Co.—Attorneys for the Insolvent.

On the 15th day of April 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

G. McD. FALKNER,

Official Assignee of Calcutta.

MILITARY ACCOUNTS DEPARTMENT.

NOTIFICATIONS.

Simla, the 17th April 1918.

No. 307-G.—Mr. F. I. L. Clarke, Deputy Examiner, 1st grade (temporary and supernumerary), Chief Accountant, Royal Indian Marine Dockyard, Bombay, is granted privilege leave for two months and fifteen days, with effect from the 4th April 1918.

No. 308-G.—Mr. N. de Rozario, B.A., Deputy Examiner, 2nd grade (temporary and supernumerary), Accountant, Kidderpore Dockyard, is appointed to officiate as Deputy Examiner, 1st grade, and Chief Accountant, Bombay Dockyard, with effect from the 4th April 1918, during the absence of Mr. F. I. L. Clarke on privilege leave.

No. 309-G.—2nd Lieutenant E. L. Martin, 1-4th Battalion, The Buffs, attached to the office of the Controller of Military Accounts, 7th (Meerut) Division, is granted leave in India, under the provisions of India Army Order 291 of 1917, for thirty days, with effect from the 11th April 1918.

B. W. MARLOW, Colonel,

Military Accountant-General.

POSTS AND TELEGRAPHS.
(POST OFFICE.)

NOTIFICATION.

Simla, the 10th April 1918.

No. 290-s-4p.—Mr. R. E. Shalom, Superintendent of post offices, sub. *pro tem.* in the 4th grade and Personal Assistant to the Postmaster-General, Central Circle, is granted privilege leave for two months with effect from the 2nd April 1918.

Mr. Mahmoodul Hasan, Probationary Superintendent of post offices, Central Circle, is appointed to officiate as Superintendent of post offices, 5th grade, during the absence on privilege leave of Mr. R. E. Shalom, or until further orders.

G. R. CLARKE,

Offg. Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.
(TELEGRAPH ENGINEERING.)

NOTIFICATIONS.

Simla, the 13th April 1918.

No. 31s-E-E.—Mr. J. B. Elder, Deputy Superintendent, Engineering, sub. *pro tem.*, has been granted special (field) leave for two months and nineteen days with effect from the 14th December 1917 under Army Department letter No. H.-4573, dated the 30th April 1915.

The 16th April 1918.

No. 60s-E-E.—The following officiating promotion in the Upper Subordinate Establishment (Technical Branch) is sanctioned with effect from the date specified :—

Name.	From	To	With effect from
Mr. E. A. L. White . .	Telegraph Master, Technical.	Deputy Superintendent, Technical, 2nd class officiating.	27th February 1918.

No. 68s-E-E.—The following reversion in the Upper Subordinate Establishment (Engineering Branch) is sanctioned with effect from the date specified :—

Name.	From	To	With effect from
Mr. R. F. Massey . .	Deputy Superintendent, Engineering, 2nd class, officiating.	Inspecting Telegraphist	23rd August 1917.

G. R. CLARKE,

Offg. Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.
(TELEGRAPH TRAFFIC.)

NOTIFICATION.

Calcutta, the 13th April 1918.

No. 2101-T.—Mr. L. L. Rau, Assistant Postmaster-General, Telegraph Traffic, Madras Circle, is appointed temporarily to the first division of the Superior Traffic Branch as Deputy Postmaster-General, Telegraph Traffic, Bihar and Orissa Circle, with effect from the 27th March 1918, *vice* Mr. D. D. Banerji on leave.

Mr. C. A. Dodd is appointed permanently and Mr. R. J. Keys is appointed provisionally to the second division of the Superior Traffic Branch with effect from the 27th March 1918.

Mr. J. E. Locke, telegraphist, is appointed to officiate in the second division of the Superior Traffic Branch as Superintendent of post offices, Traffic, Madras Circle, with effect from the 27th March 1918, *vice* Mr. A. G. Moore on field service.

G. R. CLARKE,

Offg. Director-General of Posts and Telegraphs.

Calcutta, the 18th April 1918.

No. 2154-T.—Reports of opening and closing of offices received during the period 10th April to 17th April 1918.

Name of office.	Where situated.	Date.	REMARKS.
<i>Government Telegraph Offices.</i>			
Abu Post	Rajputana	1st April 1918	Closed.
Arangaon Camp	Bombay	3rd " "	Opened.
Bhawaniganj. . . .	Central India	21st March "	Closed.
Barkhan (Field Office)	Baluchistan	31st " "	Opened.
Chakoti	Kashmir.	1st April "	Closed.
Chensary	Punjab	1st " "	Opened.
Vitakri (Field Office)	Punjab	2nd " "	Opened.

Railway Telegraph Office.

Kairon | North-Western Railway . . . | 21st March 1918 . . . | Opened.

M. A. THOMPSON,

Deputy Director-General, Telegraph Traffic.

POSTS AND TELEGRAPHS.
INDO-EUROPEAN TELEGRAPH DEPARTMENT.

NOTIFICATIONS.

No. 307.—The following reversion is sanctioned owing to Mr. M. P. O'Reilly's relinquishing charge of the Basra office on the 16th August 1917 :—

Name.	From	To	With effect from	Sanctioned by	No. and date of sanction.
O'Reilly, M. P. .	General service clerk, class II and temporary Assistant Superintendent, class VI, grade II.	General service clerk, class II.	17th August 1917.	Director-in-Chief.	G. O. No. 108, dated 13th December 1917.

No. 308.—The following officiating promotion is sanctioned consequent on privilege leave having been granted to Mr. F. H. Jones, 1st Engineer, I. G. T. S. "Patrick Stewart" and Assistant Superintendent, class V.

Name.	From	To	With effect from	Sanctioned by	No. and date of sanction.
Wright, A. .	Engineer, I. G. T. S. "Patrick Stewart."	1st Engineer, I. G. T. S. "Patrick Stewart" and Assistant Superintendent, class VI, grade II, officiating.	1st September 1917.	Director-in-Chief.	G. O. No. 106, dated 20th November 1917.

No. 309.—The following leaves are sanctioned with effect from the dates noted against each :—

Name.	Designation	Nature of leave granted.	Period.	With effect from	Sanctioned by	No. and date of sanction.
Thornton, W. S.	Temporary Assistant Superintendent, class VI, grade II.	Privilege.	3 months.	1st August 1917.	Director-in-Chief.	G. O. No. 112, dated 21st December 1917.
Jones, F. H.	1st Engineer, I. T. S., "Patrick Stewart," and Assistant Superintendent, class V.	Privilege.	3 months.	1st September 1917.	Ditto.	G. O. No. 97, dated 30th October 1917.
Aickin, E. E.	Assistant Superintendent, class V, temporary.	Privilege.	3 months and 15 days in extension under Art. 251, C. S. R.	15th August 1917.	Ditto.	G. O. Nos. 98 and 113, dated 30th October 1917 and 21st December 1917.

No. 310.—A temporary supernumerary appointment in the grade of Superintendent, class IV, having been sanctioned by the Secretary of State for India in Council for a period of six months, with effect from the 16th September 1917, the following permanent and temporary promotions are sanctioned with effect from that date :—

Name.	From.	To	Sanctioned by	No. and date of sanction.
Capstick, E.	Assistant Superintendent, class V, and temporary Superintendent, class IV.	Superintendent, class IV, permanent.	Secretary of State.	C. M., dated 1st November 1917.
Pitcher, W. A.	Assistant Superintendent, class V.	Assistant Superintendent, class V, and temporary Superintendent, class IV.	Ditto.	Ditto.
Aickin, E. E.	Assistant Superintendent, class VI, grade I, and temporary Assistant Superintendent, class V.	Assistant Superintendent, class V, permanent.	Ditto.	Ditto.
Pinsent, F.	Assistant Superintendent, class VI, grade II, and temporary Assistant Superintendent, class V.	Assistant Superintendent, class VI, grade I, permanent, and temporary Assistant Superintendent, class V.	Ditto.	Ditto.
Norris, E. M.	Assistant Superintendent, class VI, grade II.	Assistant Superintendent, class VI, grade II, and temporary Assistant Superintendent, class V.	Director-in-Chief.	G. O. No. 101, dated 6th November 1917.
Cane, A.	General service clerk, class I, and temporary Assistant Superintendent, class VI, grade II.	Assistant Superintendent, class VI, grade II, permanent.	Secretary of State.	C. M., dated 1st November 1917.
Beashy, L. A.	General service clerk, class I.	General service clerk, class I, and temporary Assistant Superintendent, class VI, grade II.	Director-in-Chief.	G. O., No. 101 dated 6th November 1917.

P. K. WATTAL,

Asst. Accountant-General, Telegraphs.

Dated 17th April 1918.

HON'BLE THE CHIEF COMMISSIONER IN BALUCHISTAN.**NOTIFICATION.**

Quetta, the 12th April 1918.

No. 1416-B.—In exercise of the powers conferred on him by Sections 9, 16, 17, and 62 (2) (d) of the Excise Regulation No. I of 1915, the Hon'ble the Chief Commissioner is pleased to prescribe the following rules regulating the possession and sale of denatured spirit in British Baluchistan :—

1. Denatured spirit is spirit rendered effectually and permanently unfit for human consumption by the admixture of caoutchoucine or other substances in accordance with the rules prescribed on the subject.

2. The spirit shall not be of less strength than 50 per cent over proof.

3. License in form D. S. I. will be issued free of charge for the sale of denatured spirits to respectable applicants on their showing that they have a legitimate demand for such spirit but on no account shall it be issued to persons licensed to sell liquor for consumption on the premises.

4. The licensee shall be subject to the following conditions :

(a) The licensee shall not have in his possession at any one time denatured spirits in a quantity in excess of 100 gallons.

(b) The licensee before selling any denatured spirits to any purchaser shall use all reasonable diligence to ascertain the quantity already in the purchaser's possession and shall not at one time sell to him more than one gallon or such smaller quantity as, together with what is, or in good faith is believed to be, in the buyer's possessions, will amount to one gallon.

Provided that the licensee may sell quantities greater than one gallon :—

(i) to persons licensed to sell denatured spirits and

(ii) to persons holding license in forms D. S. II. authorizing them to possess such spirits for the purpose of their business.

(c) The licensee shall procure his supplies of denatured spirits either by direct importation from beyond sea, or by removal from licensed distilleries after obtaining the permit in form D. S. III. or by purchase from other vendors licensed to sell denatured spirits.

(d) The licensee shall under no pretext whatsoever attempt the admixture of denatured spirits.

(e) The licensee shall constantly exhibit a sign board at his place of vend bearing his name and the words "licensed vendor of denatured spirits".

(f) The licensee shall keep a correct daily account of his transactions in the form given in his license.

(g) The infraction of any of the conditions of the license shall render the licensee liable to forfeiture of his license without prejudice to any other penalty to which he may be liable under the Excise Regulation I of 1915 or other law or rules for the time being in force.

(h) The license shall also be revocable by the Collector, for any other cause on giving 15 days notice of such revocation.

5 Similar license in form No. D. S. II. will be issued to chemists and others who for special reasons require denatured spirits, on their undertaking to use the spirits, for the purpose specified and no other.

6. Subject to the condition contained in clause (4) of rule (4) licenses may be granted for periods of which the currency is not determined, but it shall be in the discretion of the Collector by entry made in the license to limit the period of currency of any license to one financial year or such part of one as may remain at the time of the grant of the license.

7. Provided that the Collector may reject any application or refuse to renew any license on the ground that the applicant is not a fit person or that a sufficient number of licenses have already been granted in the neighbourhood or for any other sufficient reason.

8. Unlicensed persons are prohibited from selling denatured spirits and from possessing more than one gallon at a time.

By order,

R. CHIFNEVIX TRENCH,

Secretary.

10. The holder of this license shall furnish to the Collector such returns of the quantities of denatured spirits sold by him under this license as the Collector, under the orders of the Revenue Commissioner, may, from time to time, demand.

11. In case of breach of any of the conditions of this license it shall render the licensee liable to forfeiture of the license without prejudice to any other penalty to which he may be liable under the Excise Regulation I of 1915 or other law or rules for the time being in force.

12. This license shall also be revocable by the Collector for any other cause on giving 15 days' notice of such revocation.

This license will have effect from _____ to _____

Collector.

Dated

The _____ 191 .

FORM D. S. II.

LICENSE FOR POSSESSION AND USE OF DENATURED SPIRITS BY CHEMISTS AND OTHERS.

I _____ Collector of _____ hereby
license you _____ residing at _____ to possess denatured
spirits for use in the preparation of medical compounds for which such spirits are prescribed,
subject to the following conditions and stipulations to be observed by you, the said

CONDITIONS.

1. This license extends only to the possession and use, and not to the sale of spirits rendered effectually and permanently unfit for human consumption by the admixture of caoutchoucine or other substances in accordance with rules prescribed on the subject.

2. The spirit shall not be of less strength than 50 per cent over proof.

3. The spirits shall be kept only in the place of business and shall not be sold nor utilised for purposes other than that specified in the preamble; nor shall they be transferred to any other person.

4. The premises for which this license is granted shall be open to inspection by any Excise Officer not below the rank of the Excise Officer of the second Class who shall be furnished with such information regarding the quantity of the spirits used in the preparation of medical compounds, etc., as may be required by him.

5. A correct account shall be kept of the daily transactions under this license in the following form :—

Date.	Opening balance.	Quantity received.	Source of supply.	Total quantity in hand and received.	Quantity used.	REMARKS.
1	2	3	4	5	6	7
	Gal. Bot.	Gal. Bot.		Gal. Bot.	Gal. Bot.	

6. In case of breach of any of the conditions of this license it shall render the licensee liable to forfeiture of his license without prejudice to any other penalty to which he may be liable under the Excise Regulation 1 of 1915 or other law or rules for the time being in force.

7. This license shall also be revocable by the Collector for any other cause giving 15 days' notice of such revocation.

Dated _____

Collector

The _____ 191 .

FORM D. S. III.

Application for permission to import Denatured Spirits.

Counterfoil	No.
No. _____, dated _____	Dated _____ the _____ 191 .
Date of application _____	License Vendor Chemist.
Name of applicant _____	at _____ is hereby permitted
Address in full _____	to transport _____ gallons of
Quantity to be imported _____	denatured spirit from the Distillery Custom House
	at _____ to his licensed place
	of business _____

Collector.

Collector.

ADVICE.

No. _____, dated _____ the _____ 191 .

OFFICER IN CHARGE DISTILLERY.

The _____

Superintendent of the Custom House.

At _____

SIR,

I have to advise you that I have this day permitted _____

License Vendor
Chemist at _____ to transport _____ gallons of denatured
spirit from your Distillery
Custom House

I have the honour to be,

SIR,

Your most obedient Servant,

Collector.

TREASURE TROVE.

NOTICE.

It is hereby notified under Section 5 of Act VI of 1878, that the undermentioned treasure was found by (1) Venkatachala Padayachi, (2) Saminada Padayachi, (3) Arumuga Ambalagaran, and (4) Singaram Padayachi residing in Duropathai Amman Coil Street, Ammapet, Papanasam Taluk, while silt clearing the well in S. F. 292 A (Natham) of Neduvasal village, belonging to the Taluk Board, Kumbakonam, on 24th and 27th June 1917.

Description of treasure.

Serial No.	Name of article.	Value estimated.			REMARKS.
		Rs.	A.	P.	
1	Ring with nine inferior red stones	4	0	0	
2	Kurudu (female ear ornament) with six inferior red stones.	1	0	0	
3	Kurudu with nine inferior red stones	1	0	0	
4	Pathakkam (female neck ornament) with eighteen inferior rubies and one inferior emerald.	0	4	0	
5	Mattal (female ear ornament) with nine inferior rubies	2	0	0	
6	Karnappu (ear ornament) with five inferior rubies .	0	12	0	
7	Kurudu (female ear ornament) with eighteen inferior rubies.	1	0	0	
8	Kurudu (female ear ornament)	1	0	0	
9	Pettu (forehead mark)	0	2	0	
10	Mattal kokki (ear ornament)	0	4	0	
11	Pothan Addigai (neck beads)	2	0	0	
12	Thirukani (silver)	0	6	0	
13	Ring (silver)	0	5	0	
14	Curved ring (Nib), silver	0	12	0	
15	Ear-cleaner (silver)	0	2	0	
16	Kal Ani (silver)	0	8	0	
17	Two one-anna pieces	0	2	0	
18	One half-anna piece	0	0	6	
19	Eight quarter-anna pieces	0	2	0	
20	One one-and-a half pie	0	0	1½	
21	10 pies (coin)	0	0	10	
22	Teeth cleaner (silver)	0	2	0	
23	Brass (thorn-clutcher) one	0	2	0	
24	Brass (thirukani) one				
25	Brass rings (twenty-nine)				
26	Brass Pettu (one)				
27	Brass nose ornament (one)				
28	Leg urutoo—(eight)				
29	Ring (white stones 8) (one)				
30	Buttons (seven)				
Total value Rs.					

Serial No.	Name of article.	Value estimated.	REMARKS.
31	Keys (two)	Rs. A. P.	
32	Coral beads—(one)		
33	Do. (two)		
34	Beads (three)	Nil.	
35	Soli (one)		
36	Coral bead string		
37	Do.		
		16 0 5½	or 6 pias.
	Total value Rs.	16 0 6	

2. All persons claiming the said treasure or part thereof are hereby required to appear personally or by Agent before the Collector of Tanjore, at his office on the 21st of August 1918, in view to the matter being enquired into and determined according to law.

J. R. HUGGINS,
Collector.

TANJORE COLLECTOR'S OFFICE, }
Dated the 7th April 1918. }

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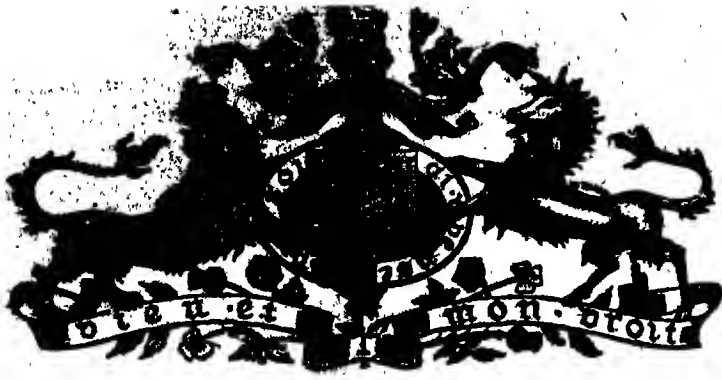
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FROM 1ST OCTOBER 1917 TO 31ST MARCH 1918.**

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- Administration Report of the India Meteorological Department for the year 1916-17. Rs. 4.**



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 20, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART III.

Advertisements and Notices by Private Individuals and Corporations.

LOST.

The Government Promissory Note No. 176619 of the 8½ per cent. loan of 1854-55 for Rs. 200 originally standing in the name of the Bengal and North-Western Railway Company, Limited, and last endorsed to Basant Ram, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of the duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of Advertiser—BASANT RAM, Contractor,
Wachowali Bazar, Lahore.

LOST.

The Temporary Scrip for Bearer Bonds No. 137 of the 5 per cent. loan of 1929-47 for Rs. 4,000 originally issued in the name of M. C. Tweedie, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Temporary Scrip for Bearer Bonds and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—M. C. TWEEDIE.
Residence—Deputy Inspector General of Police, Agra.

STOLEN.

36 Government of India Rs. 100 Currency Notes Nos. ~~M.F.~~ 77918 to 77953 with some cash were drawn by a forged cheque from Central Treasury, Lashkar, on 20th January 1918. The Public are warned against receiving these and to communicate with Central Treasury Officer, Lashkar, Gwalior, if any of these notes are traced.

K. M. PHATAK,

Accountant General, Gwalior Government.

MOTIMAHAL, GWALIOR.

STOLEN.

The Government Promissory Notes

No.	Loan.	Amount.	Originally standing in the name of	Last endorsed to.
		Rs.		
117011	3½ per cent 1854-55 .	1,000	The Comptroller, Post Office .	Shankar Bapaji Sant.
188572	3½ per cent 1865 .	1,000	The Bank of Bengal . . .	
221567	Ditto. .	1,000	The Comptroller, Post Office .	
129268	3½ per cent 1854-55 .	1,000	The Accountant General, Post Office and Telegraphs.	Vasudeo Shankar Sant.

the proprietors by whom they were never endorsed to any other person, having been stolen, notice is hereby given that payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the respective proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

Name of the Advertiser—SHANKAR BAPAJI SANT, Pleader,

Residence—Saugamner, District Ahmednagar, Bombay Presidency.

LOST.

The Temporary Scrip for Bearer Bond No. 853 of the 5½ per cent. of 1922 for Rs. 700 originally issued in the name of Mrs. G. S. M. Vanrenen, the proprietor, by whom it was blank endorsed, having been lost, notice is hereby given that payment of the above Temporary Scrip for Bearer Bond and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned security.

Name of the Advertiser—ALLIANCE BANK OF SIMLA, LTD.

LOST.

The Allotment Letter No. ~~568 Bn.~~ ^{F-1} of the 5½ per cent. Loan of 1920, for Rs. 700 originally issued in the name of Major W. I. J. Massey, the proprietor, by whom it was never endorsed to any other person, having been lost, notice is hereby given that payment of the above Allotment Letter and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicate in favour of the proprietor. The Public are cautioned against purchasing or otherwise dealing with the above mentioned security.

Name of the Advertiser—W. I. J. MASSEY, Major,

Estate B. Span, deceased.

Notice is hereby given that all persons having claims against the late Bartlet Span, retired Civil Engineer, who died at Woodlands, Tenby, Pembroke, England, on the 27th August 1917, Letters of Administration to whose Estate have been granted to James Edmund Vallance, Manager, Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 18th May next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets, having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized.

J. E. VALLANCE.

CALCUTTA,

5th April 1918.

Estate Edward Latham (Revd.), deceased.

Notice is hereby given that all persons having claims against the late Revd. Edward Latham, who died on the 16th April 1917, at the Vicarage Southwater, Sussex, Letters of Administration to whose Estate have been granted to James Edmund Vallance, Manager, Messrs. Grindlay & Co., are required to send in the same on or before the 20th May next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets, having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized.

J. E. VALLANCE.

CALCUTTA,

The 6th April 1918.

Estate Lieutenant R. C. Hodson, R.E., deceased.

Notice is hereby given that all persons having claims against the late Robert Charles Hodson, a Lieutenant in the Royal Engineers of Reydon Midway Walton-on-Thames, Surrey, who died on 8th May 1917 in France Letters of Administration to whose Estate have been granted to James Edmund Vallance, Manager of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 20th May next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets, having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized.

J. E. VALLANCE.

CALCUTTA,

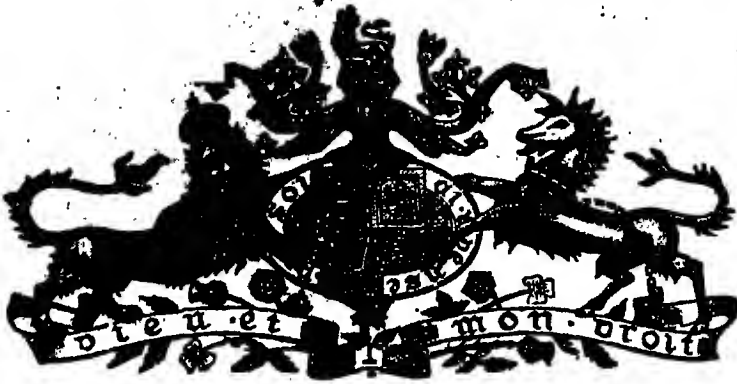
The 6th April 1918.

LOST.

The Government Currency Note No. $\frac{R. B.}{18}$ 09585 for Rs. 1,000 of Bombay Circle having been lost on the 23rd January 1918 from the office of the Imperial Service Sappers, Tehri (Garhwal) State, Tehri, the Public are hereby warned against receiving the said Note and to communicate with the President of the Council of Regency, Tehri (Garhwal) State if it is traced.

P. WYNDHAM, C.I.E., I.C.S.,

Commissioner, Kumaun Division and Agent to
His Honour the Lieut.-Governor, U. P., for Tehri State.



SUPPLEMENT TO

The Gazette of India.

No. 16. } CALCUTTA, SATURDAY, APRIL 20, 1918.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees eight if sent by post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

WHOLESALE AND RETAIL (FORTNIGHTLY) PRICES

RETURN SHOWING the WHOLESALE and RETAIL PRICES of CEREALS, PULSES, OILSEEDS, SUGAR (RAW), SALT, ETC., in INDIA by DISTRICTS for the FORTNIGHT ENDING 15TH MARCH, 1918

DEPARTMENT OF STATISTICS, INDIA
April 16, 1918

G. FINDLAY SHIRRAS,
Director of Statistics

Published by order of the Governor-General in Council

SUMMARY TABLE NO. 1.

Comparison with previous year—

WHOLESALE PRICES in India, province by province, of certain articles of food during the fortnight ending the 15th March, 1918, as compared with the corresponding period of 1917.

Province	RICE (Common)		WHEAT		BARLEY		JAWAR (<i>Andropogon Sorghum</i>)		MAIZE (<i>See Maize</i>)		GRAM (<i>Osteo aristatum</i>)		ARHAR DÁL (<i>Cajanus Indicus</i>)		GHI		RAW SUGAR (Gur)				
	Index number of prices during the fortnight ending 15th March of																				
	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918			
Burma . . .	100	82	100	181	...	...	100	100	100	100	100	91	100	100	100	116	...	...	100
Assam . . .	100	65	...	...	...	...	...	...	...	...	...	...	...	100	100	100	89	100	100
Bengal . . .	100	76	100	100	...	...	...	...	...	100	102	100	84	100	100	100	97	100	100
Bihar and Orissa	100	91	100	120	100	118	100	141	100	92	100	98	100	88	100	101	100	84	100		
United Provinces of Agra and Oudh .	100	103	100	110	100	96	100	128	100	136	100	166	100	93	100	100	100	84	100		
Delhi . . .	...	...	100	114	100	98	...	...	...	...	100	112	100	91	100	112	100	96	100
Punjab . . .	100	112	100	112	100	109	100	140	100	182	100	119	100	103	100	112	100	106	100		
North-West Frontier Province . . .	100	97	100	95	100	111	100	132	100	104	100	111	100	102	100	100	100	93	100		
Sind and Baluchis- tan . . .	100	113	100	112	100	112	100	166	100	124	100	122	100	101	100	101	100	115	...		
Bombay . . .	100	117	100	123	100	90	100	129	...	...	100	120	100	101	100	99	100	97	...
Central Provinces and Berar . . .	100	106	100	122	...	...	100	147	...	...	100	108	100	106	100	102	...	...	100
Madras . . .	100	92	...	...	...	...	100	119	...	...	100	111	100	126	100	144	100	96	100
India . . .	100	96	100	113	100	105	100	141	100	111	100	109	100	100	100	105	100	96	100		

NOTE.—Compared with the corresponding fortnight of the preceding year, the rise in the price of maize in the Punjab and Sind and Baluchistan, or in Sind and Baluchistan and the Bombay Presidency, and of arhar dāl in the Madras Presidency, is noticeable, as well as that of wheat in most of the reporting provinces. The increase in the price of salt (except in Bihar and Orissa continues, the market in being in Delhi (69 per cent) and in the United Provinces (59 per cent). The fall in the price of rice in Assam and Bengal is also noteworthy.

SUMMARY TABLE NO. 2.

Comparison with previous fortnight—

WHOLESALE PRICES in India, province by province, of certain articles of food during the fortnight ending 15th March, 1918, as compared with the previous fortnight.

Province	RICE (common)		WHEAT		BARLEY		JAWAR (<i>Andropogon Sorghum</i>)		MAIZE (<i>Zea Mays</i>)		GRAM (<i>Osteo aristatum</i>)		ARHAR DÁL (<i>Cajanus Indicus</i>)		GHI		RAW SUGAR (Gur)		SALT		
	Index number of prices during the fortnight ending																				
	28th Feb. 1918	15th Mar. 1918	28th Feb. 1918	15th Mar. 1918	28th Feb. 1918	15th Mar. 1918	28th Feb. 1918	15th Mar. 1918	28th Feb. 1918	15th Mar. 1918	28th Feb. 1918	15th Mar. 1918	28th Feb. 1918	15th Mar. 1918	28th Feb. 1918	15th Mar. 1918	28th Feb. 1918	15th Mar. 1918			
Burma . . .	100	104	100	100	...	...	100	100	100	100	100	86	100	100	100	106	...	...	100
Assam . . .	100	100	...	...	...	...	...	...	...	...	...	...	...	...	100	102	100	96	100
Bengal . . .	100	101	100	100	...	...	...	...	...	...	100	102	100	100	100	100	100	100	100
Bihar and Orissa .	100	100	100	95	100	99	100	123	100	96	100	105	100	103	100	100	100	85	100		
United Provinces of Agra and Oudh .	100	106	100	98	100	90	100	106	100	119	100	96	100	100	100	100	100	90	100		
Delhi . . .	...	...	100	95	100	85	...	...	...	...	100	93	100	100	100	100	100	97	100
Punjab . . .	100	103	100	99	100	100	100	112	100	100	100	100	100	100	100	100	100	100	100		
North-West Frontier Province . . .	100	100	100	95	100	100	100	121	100	110	100	101	100	100	100	100	100	100	100		
Sind and Baluchis- tan . . .	100	101	100	96	100	92	100	100	100	100	100	96	100	100	100	100	100	95	100		
Bombay . . .	100	104	100	104	100	100	100	100	...	...	100	100	100	98	100	94	100	96	100
Central Provinces and Berar . . .	100	100	100	100	...	...	100	100	...	...	100	100	100	100	100	100	...	...	100
Madras . . .	100	107	...	...	...	...	100	95	...	...	100	100	100	104	100	100	100	91	100
India . . .	100	102	100	98	100	95	100	106	100	104	100	96	100	101	100	101	100	96	100		

NOTE.—Compared with the previous fortnight, the rise in the price of jawar in Bihar and Orissa, the North-West Frontier Province and the Punjab, of maize in the United Provinces is noteworthy. The fall in the price of barley in Delhi and the United Provinces, of gram in Burma, and of sugar (gur) in Bihar and Orissa, and of salt in Bihar and Orissa and the United Provinces is also noticeable.

SUPPLEMENT TO THE GAZETTE OF INDIA, APRIL 20, 1918.

SUMMARY TABLE NO. 3.

SALE PRICES (per maund of 82½ lbs.) of wheat, rice (common), jawar, bajra, and gram at certain selected markets during the fortnight ending 15th March of the years 1916, 1917 and 1918.

LBS.	WHEAT			RICE (common)			JAWAR (<i>Andropogon sergheum</i>)			BAJRA (<i>Pennisetum typhoides</i>)			GRAM (<i>Cicer aristatum</i>)		
	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
.	5 3 0	4 10 0	4 0 0	4 8 0	5 10 0	6 4 0	...	...	...	...	...	...	4 0 0	8 10 0	8 2 0
.	6 5 9	5 8 1	5 14 10	5 15 3	4 9 4	4 12 2	6 2 0	3 8 9	8 2 0	5 3 0	3 9 7	4 0 4	4 8 9	3 7 10	8 7 10
.	5 6 6	4 18 0	4 1 6	6 4 0	5 5 0	5 1 0	...	2 18 6	3 2 9	4 14 0	2 15 0	3 10 6	...	...	...
.	...	...	...	5 9 9	6 1 5	5 4 10	...	...	...	...	...	...	5 8 4	4 12 4	4 5 5
.	...	...	...	2 7 6	2 15 5	3 1 11	...	...	...	...	...	...	3 11 11	4 0 10	4 2 6
.	...	...	...	3 12 0	5 0 0	4 15 0	...	...	...	...	...	...	...	...	...
.	5 0 0	3 15 0	4 0 0	3 3 0	3 9 0	4 9 0	3 1 3	2 3 0	3 0 0	...	3 5 3	4 0 0	3 1 3	3 6 0	3 8 0
.	...	5 12 0	6 0 0	3 12 0	5 0 0	6 0 0	...	...	...	...	...	...	3 12 0	4 4 0	4 2 0
.	5 1 2	4 11 3	5 1 3	8 6 2	3 9 6	3 15 4	...	...	...	...	...	...	4 5 7	4 1 2	4 1 3
.	5 1 11	4 9 10	4 3 10	4 8 3	4 18 5	5 2 11	3 6 10	2 14 0	2 12 7	8 11 8	8 1 11	8 0 11	3 2 8	2 15 7	2 11 0
.	4 14 0	4 7 6	4 0 6	5 5 0	5 2 6	5 8 0	3 10 0	3 8 0	3 6 0	4 4 0	2 8 0	3 0 0	3 0 0	2 14 0	2 10 6
.	4 12 9	4 11 8	4 0 0	5 2 6	5 14 9	5 11 0	3 9 0	2 11 9	2 18 9	3 9 0	...	3 8 3	8 3 3	3 8 3	2 13 9
.	5 14 3	4 12 6	4 5 2	6 10 8	6 10 8	6 6 4	3 12 0	2 9 3	2 8 0	4 6 3	2 2 6	3 1 2	3 10 9	3 5 4	2 12 8
.	4 5 3	4 7 1	4 0 0	4 7 1	4 3 4	4 11 5	...	...	...	...	...	...	2 13 9	2 12 2	2 13 9
.	4 9 0	4 5 3	3 14 0	5 11 6	5 0 0	5 2 9	...	2 15 6	3 8 3	...	2 18 9	3 14 0	3 7 9	3 4 3	2 13 9
.	5 0 0	4 3 2	4 0 0	5 12 0	4 11 3	5 2 6	4 8 8	3 0 3	3 10 3	4 3 3	2 14 6	3 14 3	3 14 6	3 6 8	2 15 6
.	4 10 0	4 1 0	3 12 0	5 10 0	5 2 0	5 8 0	3 13 0	3 0 0	...	...	...	...	4 0 0	3 5 8	2 14 6
1	5 14 9	4 11 0	4 4 0	5 3 3	5 6 0	5 11 0	4 7 0	2 12 0	3 12 0	3 11 6	3 5 0	4 0 0	4 13 3	3 11 0	3 5 0
.	4 7 0	4 3 6	3 8 0	6 2 0	5 8 0	5 8 0	...	...	...	...	2 10 0	3 8 0	4 0 0	3 4 6	2 10 0
.	4 15 0	4 6 0	4 1 0	5 0 9	4 12 0	6 0 0	3 0 0	2 5 0	2 12 0	3 12 0	2 14 0	3 12 0	3 12 0	3 4 0	2 12 0
.	5 3 6	4 9 0	4 3 0	...	5 10 0	6 12 0	...	2 12 0	2 15 0	4 6 0	2 12 0	3 3 0	3 9 0	3 3 0	2 15 0
.	5 1 3	4 9 3	4 5 2	5 5 4	5 11 5	5 12 11	3 15 3	3 11 6	3 5 11	3 5 4	3 2 5	4 8 10	4 4 9	3 9 10	3 2 3
.	5 2 3	5 5 0	4 11 0	...	...	...	4 3 6	3 6 0	3 9 4	...	...	...	...	...	...
.	6 12 11	4 12 9	4 12 9	6 0 9	5 2 6	5 10 2	...	2 6 11	2 11 4	5 8 11	3 5 4	3 8 8	4 10 1	3 0 5	8 14 11
2	5 10 1	8 18 0	3 14 4	...	...	...	4 10 2	2 1 0	3 3 11	...	...	...	4 3 0	3 2 11	3 4 10
.	6 0 0	5 0 0	4 10 0	6 12 0	7 0 0	6 6 0	...	2 5 0	3 0 0	5 12 0	2 5 0	4 1 0	4 0 0	3 8 0	3 4 9
.	4 14 1	4 1 11	4 4 0	4 9 10	4 5 2	8 12 6	4 10 1	2 15 1	2 9 7	...	...	...	8 14 0	8 10 10	8 10 10
.	5 1 4	4 3 3	4 7 1	5 0 0	4 0 0	4 3 4	...	2 10 3	2 3 6	...	...	...	3 7 7	3 5 4	2 15 5
.	...	...	...	4 12 4	4 12 9	4 12 0	...	...	...	...	...	...	...	...	...
.	...	...	...	5 3 11	4 12 0	5 3 11	...	...	...	...	...	...	...	...	...

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF 1918

DISTRICTS	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR		RAJRA	
	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917
Burma —														
Tenasserim—														
Mergul	...	...	32-09	34-78	...	...	...	...	...	...	...	...	...	...
Tavoy	...	...	32-09	35-55	...	...	...	...	...	...	...	...	...	...
Moulmein and Amherst	...	...	34-71	32-09	45-71	71-91	...	...	...	...	...	...	...	...
Pegu (deltaic)—														
Bangkok	...	...	34-71	32-03	...	48-35	...	...	...	...	...	...	...	...
Maubin	...	...	32-63	32-47	33-52	32-05	...	...	...	...	...	...	...	...
Bassah	...	...	31-63	35-75	...	...	...	...	...	...	...	...	...	...
Pegu (inland)—														
Hennada	...	...	36-02	35-75	32-05	68-08	...	...	...	...	...	...	...	...
Toungoo	...	...	35-2	34-84	...	...	...	...	...	...	...	...	...	...
Upper Burma—														
Mandalay	...	...	27-47	34-41	51-61	36-78	...	...	...	...	19-09	19-09	...	...
Pakokku	...	...	32-59	35-75	...	...	...	...	...	...	...	...	...	...
Arakan—														
Akyab	...	...	28-37	36-36	...	...	...	...	...	...	...	...	...	...
Assam —														
Burma—														
Balaganj (Sylhet)	15	25	26-25	43-73	...	...	...	...	...	...	...	...	...	...
Brahmaputra—														
Goalpara	15	35	27-5	40	...	...	...	...	...	...	...	...	...	...
Goalahati	18-75	22-5	31-25	42-5	...	...	...	...	...	...	...	...	...	...
Bengal —														
Eastern—														
Chittagong	...	26-02	...	43-75	...	...	...	...	...	...	...	...	...	...
Dacca	17-5	30	37-5	50	...	...	...	...	...	...	...	...	...	...
Deltic—														
Calcutta	22-5	26-25	45	56-25	55	46-25	...	...	...	...	...	...	...	...
Western—														
Burdwan	10-25	21-25	32-5	36-25	51-25	53-75	...	...	...	...	...	...	...	...
Midnapore	15-31	30	28-75	42-5	62-5	55	...	...	...	...	...	...	...	...
Northern—														
Pabna	17-5	23-75	33-12	45	...	40	...	...	...	...	...	...	...	...
Rangpur	12-5	25	36-25	46-25	50	53-5	...	...	...	...	...	...	...	...
Bihar and Orissa —														
Bihar, north—														
Rhigalpoore	20	...	33-12	37-5	44-37	43-75	...	...	25	31-25	...	...	...	...
Munshargarh	20-94	...	40	44-37	37-19	40	...	...	20-36	22-19	...	...	...	...
Bihar, south—														
Patna	20	...	31-37	35-62	50	39-37	...	...	20-25	23-12	30-78	31-37	...	33-25
Orissa—														
Cuttack	12-66	...	33-35	35-94	50-78	47-08	...	...	...	...	...	...	...	...
United Provinces—														
Aligarh—														
Benares	22-59	25-31	45-42	48-38	51-2	49-65	54-17	51-2	31-2	26-23	24-27	26-75	37-29	31-2
Central—														
Cawnpore	24-37	23-75	53-12	51-25	43-75	44-37	37-5	51-25	20-12	30	26-25	25	42-5	25
Jhansi	...	...	55-16	47-68	48-12 and 53-23	44-37	...	...	26-59	27-19	23-28	20-94	...	20
Western—														
Meerut	...	25	51-58	50-22	48-20	47-08	55-16	51-25	30-16	20-47	23-68	27-24	26-08	...
Agra	...	...	66-37	66-37	59-01	48-44	66-37	57-12	36-23	26-5	28-12	25-78	43-91	21-56
Jubbulpore, west—														
Shahjahanpur	26-75	22-5	45	36-75	45	40-94	53-12	46-75	37-5	26-75	...	26-56	...	36-37
United Provinces—														
Southern—														
Lucknow	...	...	44-45	42-06	43-26	44-43	50-22	50	37-5	27-5	...	...	...	37-5
Northern—														
Fyzabad	26-56	25	46-25	48-37	40-94	46-19	...	...	...	...	...	...	...	...

* The figures under "Rice, husked" represent the prices of common rice.

NOTE.—These statistics are compiled from the fortnightly returns furnished by District Officers to Local Governments and Administrations. They relate to the wholesale prices in the principal markets (not necessarily district headquarters) in each province on the last (or nearest next) day of the month.

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF MARCH—continued.

Districts	BEANUM (Til or Jinfili)		GRI		SUGAR, RAW (Gir)		SALT		TOBACCO LEAF		TURNIPS		GRASS	
	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917
Burma—														
Tanasserim—														
Mergal	...	...	640	581'83	...	...	57'14	37'47	...	...	...	...	...	...
Tavoy	...	...	640	640	...	...	25'7	25'7	...	...	...	...	...	...
Moulmein and Amherst	...	...	487'14	487'14	...	...	35'36	24'63	...	...	...	...	...	...
Pegu (deltaic)—														
Bangoon	...	...	711'11	581'83	...	...	35'36	33'16	...	...	...	...	...	...
Monbta	...	...	640	493'21	...	...	48'13	40	...	...	...	...	...	...
Bassein	...	...	640	640	...	...	45'71	45'71	...	...	...	...	...	...
Pegu (inland)—														
Hennada	...	...	800	538'23	...	...	46'72	35'75	...	...	...	...	...	...
Toungoo	...	...	...	...	...	...	43'54	36'16	...	...	...	...	...	...
Upper Burma—														
Mandalay	...	...	711'11	711'11	...	...	41'83	40	...	...	...	...	...	...
Pakokka	...	...	711'11	640	...	...	43'39	45'39	...	...	...	...	...	...
Arun—														
Akyab	...	...	800	581'83	...	...	36'36	36'36	...	...	...	...	...	...
Assam—														
Burma—														
Balaganj (Sylhet)	...	...	530	530	47'5	60	48'75 to 50	33'75 to 34'08	...	...	...	...	...	...
Brahmaputra—														
Goalpara	...	...	540	510	70	70	47'5	37'5	...	...	...	...	...	...
Gauhati	...	...	530	540	62'5	75	50	45	...	...	...	...	...	...
Bengal—														
Eastern—														
Chittagoong	...	...	...	540	...	80	...	30'63	...	...	...	...	...	...
Dacca	...	...	570	600	95	100	47'5	40	...	...	...	...	...	...
Deltaic—														
Calcutta	...	...	650	530	65	63'75	38'75	36'25	...	...	...	...	...	...
Western—														
Burdwan	...	...	530	530	55 to 95	57'5	42'5	33'75	...	...	...	...	...	...
Midnapur	...	...	530 to 530	530 to 530	65	75	43'12	35	...	...	...	...	...	...
Northern—														
Patna	...	...	740	530	50	75	50	40	...	...	...	...	...	...
Rangpur	...	...	650	530	70	90	50	50	...	...	...	...	...	...
Bihar and Orissa—														
Bihar, north—														
Bhagalpur	60	60	530	640	65	33'75	42'5	40	100	130	...	...	...	...
Munsharpur	...	...	492'5	523'12	40	44'37	27'5	26'59	200	206'56	...	...	...	...
Bihar, south—														
Patna	65	49'37	530	530	40	32'5	33'5	32'75	30	30	...	...	7'5	5
Orissa—														
Cuttack	...	76'15	609'48	533'23	53'23	63'36	25	30	106'67	91'41	...	...	6'25	5
United Provinces—														
a) Agra—														
Eastern—														
Banar	63'75	54'17	345'68	308'26	51'22	52'07	48'12	31'98	...	...	...	...	...	...
Central—														
Cawnpore	36	67'5	500	509	46'25	53'75	23'54 and 37'5	23'12	100	130	130	100	...	...
Jhansi	73'12	...	512'19	474'37	62'5	53'12	36'44	23'75	...	...	...	...	...	...
Western—														
Meerut	...	...	609'58	501'37	40	50	21'58 and 23'08	24'23	...	...	...	...	...	...
Agra	80	57'13	533'65	533'33	73'71	66'67	54'06	23'19	120	120	130	130	10	6'67
Submontane, west—														
Shahjahanpur	...	57'5	530	475	46'35	60	42'5	25	120	120	130 and 130	130 and 130	...	...
b) Oude—														
Southern—														
Lucknow	...	...	530	510	40	...	47'08	23'75	...	...	...	...	...	...
Northern—														
Fyzabad	...	...	500	500	...	44'37	45	36'36	...	...	...	...	...	5

SUPPLEMENT TO THE GAZETTE OF INDIA, APRIL 20, 1918.

current state prices in rupees per ton (maunds)

JAWAN STALKS		BUDGA (WHITE)		BRAM		COAL (BURMAY)		SHEEP, PER ROOM		FLOUGH NULLOCKS, PER PAIR		KEROSENE OIL, PER TIN		DISTRICTS
1916	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	
				14-19	20-26							3-31	3-62	Burma-- <i>Tenderson-</i> Mergui Tavoy Moulmein and Amherst
				11-9	11-9							3-75	3	Pegu (<i>deltic</i>)-- Rangoon Manila Bauein
					22-30	14-60	12-60					2-08	2	Pegu (<i>island</i>)-- Hansada Taungoo
				5-71								2-37	1-87	Upper Burma-- Mandalay Pakokku
					/									Arahan-- Akynab
				37-21	28-33							2-37	2-06	Assam-- Burma-- Balaganj Sylhet) Bruhmopatra-- Goalpara
						9-18	9-18					3-19	2-81	Gauhati
												2-62	2-25	Bengal-- <i>Eastern--</i> Chittagong
												4	3-75	Dacca
						5-62	5-62					2-62	2-5	<i>Deltic--</i> Calcutta
						5-62	7-61					5	3-19	<i>Western--</i> Burdwan
												3-25	3	Midnapur
												4	3-19	Northern-- Patna
												4	3-25	Rangpur
				20	20							2-94	2-94	Bihar and Orissa -- <i>Bihar, north--</i> Bhagalpur
		10	10	25	24-22								3	Munassarpar
		8-75	11-25	16-25	20							3-19	3-19	<i>Bihar, south--</i> Patna
				7-5	7-5							3-25	2-75	Orissa-- Outback
				22-19	25	10 { 8-96 to 7-98 }						4-5	3-60	United Provinces-- (a) AGRY-- <i>Eastern--</i> Benares
		8-75	8-12	20	24-37	8-75	7-5	65	65			2-94	3-5	<i>Central--</i> Cawnpore
												4-5	3-5	Jhind
		12-44	10	25	20-72		10					4-75	2-26	<i>Western--</i> Meerut
		10	7-97	25	20-72	10		60		100	100	4	3-50	Agra
		15-60	11-75	30	35	6-25	6-25	{ 80 and 100 }	{ 85 and 90 }	{ 80 and 150 }	{ 80 and 100 }	3-60	3-50	Submontane, west-- Shahjahanpur
		11-41	7-29	20	20-75							4-25	4	(b) ODRA-- <i>Southern--</i> Lucknow
		12-5	10	20-75		14	12-5			80	50	3-5	3-25	<i>Northern--</i> Fyzabad

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF MARCH.—continued

DISTRICTS	RICE, UNHUSKED		RICE, HUSKED		WHEAT		FLOUR (WHEAT)		BARLEY		JAWAR		RAJRA	
	1912	1917	1912	1917	1912	1917	1912	1917	1912	1917	1912	1917	1912	1917
Rajputana—														
Eastern—														
Ajmer	26.67	26.67	...	...	55.59	55.16	...	...	34.79	36.41	...	35	44.43	23.44
Delhi—														
Delhi . . . . .	...	...	...	56.25	52.19	45.62	55	48.12	32.5	32.12	...	27.5	49.75	37.5
Punjab—														
Southern—														
Ferozepur	30.78	25.78	37.19	30	45.62	42.28	52.22	45.62	24.84	30.76	...	29.80	...	28.11
Central—														
Lahore	38.28	25	37.5	42.68	50	42.03	57.19	50	33.28	30.16	42.68	30.16	42.03	29.06
Submontane—														
Amritsar	36.25	28.75	56.25	51.25	46.25	40.62	55	44.27	32.5	30.31	38.12	30	40	...
Northern—														
Rawalpindi . . . . .	...	...	58.23	53.75	59.22	46.67	63.61	50	33.28	38.12	44.27	27.5	37.19	33.12
Western—														
Lyallpur . . . . .	...	...	61.25	55	44.27	42.19	51.67	46.67	32.5	28.75	...	...	...	26.11
Multan	30	25.75	52.5	45.62	48.12	40.94	52.5	49.91	33.28	31.67	...	26.44	39.06	27.66
N.-W. Frontier Province—														
Peshawar . . . . .	...	...	53.33	37.13	50.78	46.04	55.68	50.78	31.95	27.84	39.43	37.19	33.33	31.51
Dera Ismael Khan . . . . .	...	...	63.33	63.41	40.94	50.62	43.8	56.51	30.78	32.08	43.8	26.04	31.35	27.19
Ind and Baluchistan—														
Karachi . . . . .	...	...	62.5	53.12	54.06	48.12	...	...	...	...	...	26.44	48.75	29.37
Shikarpur . . . . .	...	21.67	65	60	52.25	46.56	...	...	38.12	36.87	55	25	48.75	34.22
Quetta . . . . .	...	...	...	...	50 52.51	51.67 54.37	35	67.5 75	46.56	38.75	42.19	33.75	...	...
ombay—														
Bombay	33.8	35.16	59.53	45.63	69.84	55.06	...	...	27.03	41.25	61.25	35	51.67	35.19
Deccan and Kanadiah—														
Dharwar (Hbbl). . . . .	...	...	60.1	...	45.28	38.7	...	...	...	...	37.55	25.68	...	...
Sholapur . . . . .	...	...	...	48.38	51.93	38.04	...	...	...	...	45.36	22.66	...	35.42
Poona . . . . .	...	...	60.47	51.56	68.07	48.59	...	...	...	...	...	24.32	55.57	33.33
Khandesh and N.-E.														
Deccan—														
Ahmednagar . . . . .	...	...	...	...	56.8	38.12	...	...	...	...	48.35	20.62	...	...
Dhule . . . . .	...	...	59.64	...	59.17	...	...	...	...	...	...	...	...	30.04
ujarat—														
Surat . . . . .	...	...	...	...	64.17	49.74	...	...	...	...	...	...	...	...
Ahmedabad . . . . .	...	...	67.5	70	60	50	...	...	...	...	...	28.12	37.5	23.12
entral Province—														
Western—														
Nagpur	40	32.69	46.12	43.25	49	41.19	60	53.31	...	...	46.31	29.44	...	...
Central—														
Jubbulpore . . . . .	...	...	50	40	50.31	42.12	64	57.12	...	...	...	26.69	...	...
Eastern—														
Raipur	30	35	35	40	40	40	45	50	...	...	...	...	...	...
orar—														
Ahoia . . . . .	...	...	46.06	42.56	59.25	32.94	...	...	...	...	40	24.81	...	...
Amritoti . . . . .	...	...	55.56	44.44	64.06	43.94	...	...	...	...	40	37.19	...	...
Madras—														
South, central—														
Coimbatore . . . . .	...	...	...	...	...	...	...	...	...	...	45.6	36.6	...	...
Salem . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Central—														
Bellary . . . . .	...	...	...	...	...	...	...	...	...	...	29.2	26.6	...	...
Cuddapah	35.7	39.7	...	...	...	...	...	...	...	...	37	29.1	26.5	...
Karnal . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, central—														
Nellore . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
East Coast, south—														
Madras	20.5	29.7	56.1	60.9	...	...	...	...	...	...	...	...	...	...
Tanjore . . . . .	...	27.1	...	45.5	...	...	...	...	...	...	...	...	...	...
Trichinopoly . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Southern—														
Madras . . . . .	...	...	...	...	...	...	...	...	...	...	36.3	37.1	44.6	43
ysore—														
Mysore	23	20	58	50	64	54	68.88	58	...	...	29.9	24	...	...
Bangalore	22	22	60	60	54	54	67.76	67.76	...	...	...	...	...	...

* The figures under "Rice, husked," represent the prices of cleaned rice

1918 State prices in rupees per ton (standard)

MARK	GRAN		ARAR-DAL		OATS		COTTON SEED		LINSSEED		MUSTARD AND RAPSEED		DISTRICTS
	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	
36-67	81-2	86-41	...	...	...	...	...	...	108-44	84-22	...	...	Rajputana—
37-5	84-63	81-87	88-75	42-5	...	...	38-12	30-62	60	60	50	47-5	Eastern— Ajmer
38-39	84-84	82-66	72-81	80-72	...	...	43-28	37-28	66-72	80	...	...	Delhi— Delhi
39-06	80-06	83-91	53-28	55-16	35-62	36-41	40	30-78	57-19	55-16	48-44	50	Punjab— Southern— Ferozepur
39-09	40	83-28	58-75	...	...	...	42-5	38-41	70	62-5	50	...	Central— Lahore
32-5	48-28	36-87	...	...	...	...	...	...	50	57-5	45-78	48-75	Submontane— Amritsar
25 37-66	40 44-37	32-81 31-69	...	60	35-94	38-75	34-87 34-37	30-62 30	...	60	48-5	42-5	Northern— Bawalpindi
36-56 31-35	42-97 36-18	36-15 37-03	46-41	45-36	...	...	...	...	...	...	50	45-36	Western— Lyallpur Multan
...	...	...	...	...	...	...	...	...	...	...	...	...	N.W. Frontier Province—
...	45-62	37-5	...	...	...	...	40-62	28-72 28-12	...	...	...	...	Peshawar Dera Ismael Khan
{ 37-5 to 45 }	...	...	{ 55 to 65 }	{ 56-25 to 68-12 }	57-5	62-5	...	...	...	...	...	...	Sind and Baluchistan
...	42-34	34-9	62-5	60-1	30-27	37-5	34-69	35-52	54-48	61-61	...	...	Karachi Shikarpur
...	44-63 40-05 46-5	36-82 29-9 36-51	...	46-77 62-28 54-32	...	...	22-19 ...	25 20	41-3 45-78	55-05 55-47	...	...	Quetta
...	41-87 54-69	31-82 ...	...	...	...	...	...	...	48-98	59-11	...	...	Bombay— Konkan— Bombay
...	40	35	57-5	58-75	...	...	...	...	...	...	...	...	Deccan and Karnatak— Dharwar (Hathi) Sholapur Poona
...	...	...	...	...	...	...	...	...	...	...	...	...	Khandesh and N.E. Deccan— Ahmednagar Dhule
...	...	...	...	...	...	...	...	...	...	...	...	...	Gujarat— Surat Ahmedabad
...	38-75	36-75	53-63	48-94	...	...	38-75	24-5	59-25	64-94	...	...	Central Provinces— Western— Nagpur
...	34-75	38-81	44-44	43-75	33-31	44-44	37-75	28-56	47-06	51-62	44-44	37-19	Central— Jubbulpore
...	29	32	40	42	...	...	...	...	50	...	...	...	Eastern— Raipur
...	41-69 52-31	35-94 36-19	40 47-06	30-09 45-06	...	...	34-69 35-69	21-44 19-37	63-91 63-87	61-87 66-69	...	...	Berar— Akola Amritoli
...	53-8	55-8	...	...	...	...	26-8	40	...	...	...	...	Madras— South, central— Coimbatore Salem
...	53-9	46-3	44-1	35-8	...	...	28-8	20-8	...	...	...	...	Central— Bellary Cuddapah Karnul
...	...	...	42-7	34	...	...	...	...	...	...	...	...	East Coast, central— Nellore
...	32-1	47-7	...	...	...	...	54-9 57-6	57-6	...	...	...	...	East Coast, south— Madras Tanjore Trichinopoly
...	...	...	35	35	...	...	...	...	...	...	...	...	Southern— Madras
...	34 56	32 56	72 68	46 64	70 33-8	70 33-8	...	...	...	...	...	...	Mysore— Mysore Bangalore

TABLE NO. 4.—WHOLESALE PRICES FOR THE FIRST HALF OF MARCH 1918

Districts	BRAMUK (TU or Ton/40)		GRI		SUGAR, RAW (Gds)		SALT		TOBACCO LEAF		TURNIPS		GRASS		St
	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	
Ipatawa— Sakara— Ajmer	92.86	87.19	556.72	581.62	65.81	65.31	...	...	...	...	...	...	8.59	...	
Delhi	88.75	68.75	840	865	56.87	52.5 to 68.75	87.5	22.19	80	80	200	170	12.28	10	
Meerut— Sakara— Meerut	72.00	72.00	595	582.5	61.56	60.53	32.08	25	100	133.25	180	145.47	...	...
Central— Lahore	80	87.19	600.84	581.87	50.22	53.38	80	22.19	133.25	133.25	215.25	200	10	10	
Submontane— Amritsar	80	61.25	620	580	51.56	44.97	80	16.75	100	90	165	145	...	...
Northern— Rawalpindi	...	...	600.83	550	55.28	52.5	27.08	22.19	...	...	...	...	...	...
Western— Lyallpur	80	...	580	510	43.75	45	27.5	22.5	200	...	180	...	...	...
Multan	60	52.5	540	520	60	55.16	33.28	20.96	120	125.5	225	185	11.25	10	
W. Frontier Province— Peshawar	...	...	568.91	511.98	53.45	61.56	19.22	20.16	94.11	106.07	...	...	...	...
Dera Ismael Khan	...	...	568.91	624.87	50.51	55	31.85	24.37	...	...	...	...	10.62	10.16	
and Baluchistan— Karachi	...	...	...	...	...	...	19.87	...	...	...	...	...	...	...
Shikarpur	...	...	535	580	60.62	52.5	20.62	...	...	...	...	...	...	...
Quetta	...	...	600 to 660	580 to 610	...	...	23.44	...	...	...	...	...	...	...
Bombay— Bombay	88.10	65.73	657.13	628.59	78.91	78.91	23.75	...	...	...	157.81	130.61	15.90	9.88	
Deccan and Karnatak— Dharwar (Hubli)	...	...	...	...	65.99	67.97	...	...	...	...	...	...	...	...
Roholapur	55.47	...	500.52	450.52	63.8	70.68	32.5	...	...	116.98	...	...	...	...
Poona	...	...	510.32	512.19	68.44	73.7	31.56	...	217.55	192.97	...	...	...	...
Madras— N.E. Deccan— Ahmednagar	...	...	500	508.38	71.67	70	25.52	...	108.83	...	...	...	...	...
Dhulia	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Pune— Surat	...	...	591.87	605.42	...	...	25	...	...	...	...	...	...	...
Ahmedabad	...	...	560	580	...	...	16.56	...	...	...	...	...	...	...
Central Province— Western— Nagpur	91.19	64.87	600	533.81	...	...	35	32.5	133.81	100.2	...	...	6.44	14.12	
Central— Jubbulpore	84.19	57.12	530	510	...	...	45	28.69	140	72.75	177.75	177.5	6.69	5.69	
Eastern— Raipur	...	...	520	520	...	...	28	29	160	160	180	120	...	...
Far— Akola	98	68.25	571.44	495.25	...	...	32.12	24.44	133.81	100	...	...	...	...
Amritoti	...	73.81	520	540	...	...	29	25	184.44	142.25	...	...	...	...
Madras— South, central— Coimbatore	93.1	...	47.78	487.8	53.5	54.4	36.6	22.6	...	...	144	129	...	...
Salem	...	...	488	462.4	...	...	...	...	171.3	171.3	120	136.9	...	...
Central— Bellary	65	58	507.9	471.7	71.4	71.4	...	...	...	...	...	...	...	...
Cuddapah	...	...	493.4	493.4	...	...	...	...	...	...	112.1	115.8	...	...
Karnal	...	...	...	...	...	...	...	...	100	66.7	135.3	131.7	...	...
East Coast, central— Mellore	...	...	433.3	433.3	...	...	...	...	...	...	...	...	...	...
East Coast, south— Madras	...	...	536.7	550.6	62.5	64.2	19.1	17.5	166.6	136.9	160.5	121.2	...	...
Tanjore	...	...	466.7	466.7	...	...	23.4	23.4	...	...	...	...	...	...
Trichinopoly	...	...	608.1	473	...	...	26.8	23.1	129.4	129.4	...	...	...	...
Southern— Madras	68.7	60.7	675.7	675.7	...	...	...	...	141.2	141.1	...	...	...	...
Western— Mysore	80	72	532.66	490	94.27	111.41	...	...	265.79	214.27	154.23	222.96	4.48	5.1	
Bangalore	72	64	617.18	545.54	77.18	77.18	...	...	240	240	127.13	85.68	8.6	5.6	

* Includes octroi duty amounting to Rs. 100 per 100 marks

SUPPLEMENT TO THE GAZETTE OF INDIA, APRIL 20, 1918.

Current market prices in rupees per ton (mandis)

JAWAR STRALS		BRUSA (WHITE)		BRAN		COAL (BENRAL)		SHEEP, PER SCORE		PLOWH BULLOCKS, PER PAIR		KEROSENE OIL, PER TIN		DISTRICTS
1925	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918	1917	
...	80 to 90	80 to 90	5.25	3.25	Rajputana— Eastern— Ajmer
15	6.26	13.12	11.25	22.75	22.5	15	10	90	100	230	250	2.84	2.58	Delhi— Delhi
...	...	10	10	22.19	25	...	...	143	142	225	225	5.5	3.5	Punjab— Southern— Ferozepur
...	...	15	10.78	22.59	26.72	12.5	11.25	160	150	170	170	6.25	3.62	Central— Lahore
...	...	15	12.5	22.5	23.75	17.5	...	...	130	...	...	4.19	3.56	Submontane— Amritsar
...	...	25	12.5	...	...	15	11.25	100	100	120	120	4.25	3.75	Northern— Rawalpindi
...	...	11.41	10	22.5	24.37	15	11.25	120	112	220	180	5.82	3.5	Western— Lyallpur
...	...	12.5	8.91	22.62	26.56	...	...	105	105	...	...	5.97	3.5	Multan
...	...	9.63	7.34	22.18	25.57	17.55	14.63	80 to 100	80 to 100	60 to 200	60 to 200	5.89	3.87	N.W. Frontier Province— Peshawar
...	...	8.91	12.03	22.04	31.35	...	...	...	...	...	...	5.25	3.87	Dera Ismael Khan
...	3.28	3.08	Sind and Baluchistan— Karachi
...	8.12	...	25	...	...	...	...	...	...	4.62	3.27	Shikarpur
...	...	15.62	13.12	30	27.5	15.43	14.14	100 to 220	120 to 220	...	...	4.87	3.34	Quetta
...	25.88	30.1	...	...	...	...	...	...	3.31	3.16	Bombay— Konkan— Bombay
...	4	3.31	Deccan and Karnatak— Dharwar (Hubli)
...	3.87	2.41	Sholapur
...	3.11	Poona
...	3.64	2.39	Khandesh and N.E. Deccan— Ahmednagar
...	4.62	3.31	Dhulia
...	26.25	22.5	...	...	...	...	...	...	...	...	Gujarat— Surat
...	3.37	Ahmedabad
6	16	...	...	...	...	10	...	75	...	125	...	4.12	2.62	Central Provinces— Western— Nagpur
...	22.86	30	...	...	60	60	70	70	2.03	2.25	Central— Jubbulpore
...	3.5	3.78	Eastern— Raipur
9.62	5.5	...	...	...	...	8.94	...	95	99	64	64	4	2.81	Berar— Akola
...	70	70	70	70	3.62	2.5	Amravati
4	6	...	...	22.32	22.45	...	...	...	...	60	60	5	3.36	Madras— South, Central— Coimbatore
...	100†	100†	...	...	3.63	3.38	Salem
9.8	10.3	...	...	...	...	...	...	100†	100†	150	150	4.77	3.32	Central— Bellary
...	2.04	3.7	Cuddapah
...	4.5	3.75	Karnal
...	2.52	2.06	East Coast, Central— Nellore
...	22.9	30.9	14.7	8.2	202†	202.5†	...	...	...	...	East Coast, South— Madras
...	18.7	10.1	...	...	150†	170†	...	...	2.62	3.53	Tanjore
...	22.2	32.2	...	...	...	...	...	...	4.5	3.63	Trichinopoly
...	30.4	20.4	...	...	...	...	60	60	3.5	3.75	Southern— Madura
25	3.18	...	...	40	40	15.42	15.42	50 to 100	50 to 100	50 to 150	50 to 150	4.25	3.75	Mysore— Mysore
...	100	100	120 to 150	120 to 150	3.35	3.35	Bangalore

† Separate quality

† Sheep or goats

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF MARCH, 1918.

DISTRICTS	WHEAT (<i>Triticum Sativum</i>)		BARLEY (<i>Hordeum vulgare</i>)		RICE				JAWAR OR OHOLUN (<i>Andropogon sorybus</i>)		RAJRA OR JUNBU (<i>Pennisetum typhoides</i>)	
	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Best sort		Common		Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month
					Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month				
Burma—												
Tonasserim—												
Mergui	...	...	...	...	10 2	10 2	12 2	12 2	...	...	...	...
Tavoy	...	...	...	...	11 2	11 2	11 12	11 12	...	...	...	...
Moulmein and Amherst	7 —	7 —	...	...	12 4	12 2	14 9	13 4	...	...	...	...
Pegu (deltaic)—												
Pegu	...	...	...	...	10 6	10 6	12 2	12 2	...	...	...	...
Rangoon	...	...	...	...	12 4	12 11	14 9	13 14	...	...	...	...
Maubin	4 —	4 —	...	...	12 2	12 2	14 4	14 9	...	...	...	...
Bassein	...	...	...	...	12 2	12 2	12 2	12 2	...	...	...	...
Pegu (island)—												
Tharavadi	...	...	...	...	9 14	10 1	12 12	12 9	...	...	...	...
Henzada	4 11	4 11	...	...	12 2	12 2	14 9	14 9	...	...	...	...
Prome	...	...	...	...	11 3	11 3	14 9	14 9	...	...	...	...
Toungoo	...	...	...	...	11 8	12 2	12 2	14 9	...	...	...	...
Thayeganyo	...	...	...	...	10 6	9 7	12 5	12 5	...	...	...	...
Upper Burma—												
Mandalay	7 5	7 12	...	...	10 1	10 1	12 14	12 14	17 14	17 14	...	...
Bhamo	...	...	...	...	14 9	12 2	12 8	12 8	...	...	...	...
Pakokku	...	...	...	...	9 1	9 1	11 8	11 8	...	...	...	...
Mektila	...	...	...	...	14 9	14 9	12 8	12 8	...	...	...	...
Arakan—												
Sandoway	2 10	2 10	...	...	15 4	15 4	21 3	21 3	...	...	...	...
Kyaukpada	3 8	3 8	...	...	12 —	12 —	14 —	14 —	...	...	...	...
Akyab	...	...	...	...	11 8	12 —	12 —	14 —	...	...	...	...
Assam—												
Burma—												
Sylhet	...	...	...	...	12 4	12 4	...	...	...	...	...	...
Cochin	4 —	4 —	...	...	8 8	8 8	14 —	14 —	...	...	...	...
Hill Tracts—												
Khasi and Jaintia Hills	5 4	5 4	...	...	4 —	4 —	6 8	6 8	...	...	...	...
Garo Hills	...	...	...	...	3 8	3 8	12 —	12 —	...	...	...	...
Manipur	15 —	15 —	...	...	27 —	26 —	26 —	27 —	...	...	...	...
Naga Hills	...	...	...	...	10 8	10 8	11 —	11 —	...	...	...	...
Lushai Hills	...	...	...	...	4 8	4 8	8 —	8 —	...	...	...	...
Brahmaputra—												
Goalpara	10 —	8 —	...	...	4 8	4 —	10 —	11 —	...	...	...	...
Kamrup (Garhwal)	7 —	7 —	...	...	8 —	8 —	11 —	12 —	...	...	...	...
Darrang	...	...	...	...	8 —	8 —	12 —	12 —	...	...	...	...
Nowgong	...	...	...	...	6 8	5 —	12 —	12 —	...	...	...	...
Sibsagar	...	...	...	...	4 —	4 —	8 —	8 —	...	...	...	...
Lakhimpur	5 8	5 8	...	...	5 8	5 8	10 —	10 —	...	...	...	...
Bengal—												
Eastern—												
Chittagong	...	...	...	...	...	...	11 8	11 8	...	...	...	...
Noakhali	...	...	...	...	...	...	11 4	11 4	...	...	...	...
Bacherganj	...	...	...	...	...	...	11 7	12 4	...	...	...	...
Maimensingh	...	...	...	...	...	...	11 4	11 8	...	...	...	...
Tippera	...	...	...	...	...	...	12 —	12 —	...	...	...	...
Dacca	...	...	...	...	...	...	...	11 —	...	...	...	...
Deltaic—												
Khulna	...	...	...	...	...	...	15 —	15 —	...	...	...	...
24 Parganas	...	...	...	...	...	...	8 10	8 10	...	...	...	...
Howrah	...	...	...	...	...	...	9 —	9 —	...	...	...	...
Calcutta	...	...	...	...	...	...	8 6	8 6	...	...	...	...
Hooghly	...	...	...	...	...	...	10 —	10 —	...	...	...	...
Nadia (Krishnagar)	...	...	...	...	...	...	11 7	11 7	...	...	...	...
Jessore	...	...	...	...	...	...	11 8	11 —	...	...	...	...
Faridpur	...	...	...	...	...	...	12 8	12 8	...	...	...	...

NOTE.—These statistics are compiled from returns furnished fortnightly by District Officers to Local Governments and Administrations, etc. They relate to the retail prices in the district headquarters on the last day of each month of each fortnight.

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF MARCH, 1918—continued

DISTRICTS	WHEAT (Triticum sativum)		BARLEY (Hordeum vulgare)		RICE				JAWAR OR CHOLU (Andropogon corymbosus)		BAJRA OR KURRI (Pennisetum typholoides)	
					Best sort		Common					
	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month	Half-month of report	Previous half-month
Bengal—continued												
<i>Western—</i>												
Bankura . . . . .	...	...	...	...	...	...	12 8	12 8	...	...	...	...
Burdwan . . . . .	...	...	...	...	...	...	11 —	11 —	...	...	...	...
Birbhum . . . . .	...	...	...	...	...	...	12 —	12 —	...	...	...	...
Midnapur . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Murshidabad . . . . .	...	...	...	...	...	...	13 4	13 —	...	...	...	...
<i>Northern—</i>												
Pahna . . . . .	...	...	...	...	...	...	12 —	12 —	...	...	...	...
Rajshahi . . . . .	...	...	...	...	...	...	10 14	11 4	...	...	...	...
Malda . . . . .	...	...	...	...	...	...	12 8	12 8	...	...	...	...
Bogra . . . . .	...	...	...	...	...	...	6 —	6 —	...	...	...	...
Jaipur . . . . .	...	...	...	...	...	...	12 —	12 —	...	...	...	...
Dinajpur . . . . .	...	...	...	...	...	...	12 9	12 9	...	...	...	...
Rangpur . . . . .	...	...	...	...	...	...	10 —	9 8	...	...	...	...
<i>Hills—</i>												
Darjeeling . . . . .	...	...	...	...	...	...	8 —	8 —	...	...	...	...
<i>Bihar and Orissa—</i>												
<i>Bihar, north—</i>												
Purnea	7 —	8 —	...	...	...	...	11 8	11 8	...	...	...	...
Bhagalpur	9 —	9 —	15 —	15 —	...	...	...	...	...	...	...	...
Darbhanga	7 14	7 14	17 9	17 9	...	...	12 1	12 1	...	...	...	...
Muzaffarpur	7 —	7 —	15 —	15 —	...	...	10 —	10 —	...	...	...	...
Siwan	7 —	7 —	15 —	16 —	...	...	9 8	9 8	...	...	...	...
Champaran	7 8	7 12	16 —	16 —	...	...	11 8	11 —	...	...	...	...
<i>Bihar, south—</i>												
Samtse Parganas	7 —	6 12	16 —	16 —	...	...	12 8	12 —	...	...	...	...
Monghyr	6 11	7 6	14 11	14 —	...	...	10 8	11 —	...	...	...	...
Gaya	6 8	6 8	14 8	16 —	...	...	12 8	12 —	12 8	12 8	...	...
Patna	8 —	7 —	15 —	...	...	...	12 8	13 —	12 —	16 —	...	...
Shahabad	7 8	8 —	12 —	14 —	...	...	...	...	...	...	...	...
<i>Orissa—</i>												
<i>Chota Nagpur—</i>												
Shashibum	8 8	7 —	...	...	...	...	10 8	10 —	...	...	...	...
Manbhum	7 —	7 —	10 —	10 —	...	...	11 —	11 —	...	...	14 —	16 —
Banshi	6 —	6 —	14 —	14 —	...	...	11 8	11 8	...	...	8 8	8 8
Palaman	6 12	6 12	14 1	13 8	...	...	10 2	11 4	...	...	...	...
Hazaribagh	6 —	5 8	11 —	13 —	...	...	9 —	10 —	...	...	...	...
<i>Orissa—</i>												
Puri	6 9	7 14	...	...	...	...	11 2	10 8	...	...	...	...
Cuttack	7 14	7 14	...	...	...	...	11 13	11 13	...	...	...	...
Balasore	5 12	6 —	...	...	...	...	12 10	14 —	...	...	...	...
Sambalpur	7 —	7 —	...	...	...	...	15 —	15 —	...	...	...	...
United Provinces—												
<i>(a) Agra—</i>												
<i>Eastern—</i>												
Mirzapur	7 —	6 —	12 —	12 —	6 —	6 —	8 —	8 —	11 —	11 —	10 —	11 —
Banaras	7 7 1/2	7 5 1/2	11 15	11 6	6 4	6 14	8 7 1/2	8 7 1/2	11 3	11 2	10 14	10 14
Ghazipur	6 9	6 8	12 11	12 11	5 5	5 5	9 11	9 11	14 7	14 7	11 11	11 11
Jaunpur	8 —	7 11	13 —	12 8	4 —	4 —	9 2	9 2	8 12	8 12	...	...
Allahabad	8 —	7 12	12 8	12 8	5 —	5 —	7 12	7 8	11 4	10 8	9 8	10 —
<i>Central—</i>												
Etah	8 10	8 8	10 12	11 —	5 —	5 —	8 8	8 8	...	11 2	...	...
Fatehpur	8 —	8 —	12 8	12 8	3 8	3 8	9 —	9 —	12 —	12 —	12 —	12 —
Hemirpur	8 4	7 12	10 10	10 10	4 12	4 12	7 12	7 12	10 10	10 10	9 6	9 6
Jaloun	8 12	8 —	14 —	15 —	4 —	4 —	7 —	7 —	...	18 —	...	...
Cawnpore	8 —	7 4	12 —	12 4	...	...	7 8	7 8	10 12	10 12	9 2	9 4
Jhansi	7 —	7 2	12 9	12 9	4 4	4 4	7 8	7 15	10 10	10 14	...	...
Etawah	7 14	7 10	12 10	12 6	3 —	3 —	8 —	8 —	...	...	9 12	9 12
Farrukhabad	9 3	7 12	12 15	12 10	4 2	4 1	8 8	8 14	10 15	10 15	9 2	10 1
Meerut	8 8	8 —	12 —	11 8	5 —	5 —	8 —	8 —	11 8	11 —	10 —	10 —
Etah	8 —	8 —	12 —	12 —	6 —	4 —	8 4	8 4	...	...	...	...
<i>Western—</i>												
Meerut	8 —	7 4	12 —	12 —	5 —	5 —	7 8	7 8	11 —	11 —	11 —	10 8
Agra	6 8	6 8	10 8	11 —	5 12	5 8	...	6 —	...	11 —	...	...
Mathura	7 8	7 8	12 6	12 8	5 —	5 —	7 —	7 —	12 —	12 —	9 —	8 8
Aligarh	7 12	7 12	12 4	12 4	3 —	3 —	8 8	8 8	12 12	12 12	10 4	10 8
Balrampur	9 —	8 —	12 8	11 —	5 —	3 —	7 —	7 —	10 8	9 —	12 —	12 —
<i>Subsidiary, east—</i>												
Balla	7 2	7 2	12 —	12 —	5 3	5 3	10 6	10 6	15 —	16 —	...	...
Amroha	7 8	7 8	12 8	12 8	6 8	6 8	11 8	11 8	...	...	...	...
Gorakhpur	7 8	7 8	14 —	12 4	8 12	8 4	10 4	10 8	...	...	...	...
Roorkee	7 12	8 —	15 —	15 —	6 —	6 4	11 —	11 8	...	...	...	...

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF MARCH, 1912—continued

DISTRICTS	WHEAT (Triticum Sativum)		BARLEY (Hordeum vulgare)		RICE				JAWAR OR CHHOLU (Andropogon corymbosus)		BAJRA OR CHHOLU (Pennisetum typhoides)	
	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Best sort		Common		Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month
					Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month				
United Provinces— continued												
(a) AGRA—continued												
Submontane, west—												
Shahjahanpur	8 10	7 10	14 4	13 —	4 —	4 —	8 4	8 4	10 13	10 —	9 9	9 —
Budaun	7 —	6 11	11 9	11 —	3 8	3 8	6 8	6 8	10 —	10 —	9 8	9 —
Pilibhit	8 —	7 —	13 —	13 —	4 —	4 —	7 8	7 8	10 —	10 —	9 8	9 —
Bareri	7 1	6 4	11 3	12 3	4 8	4 8	7 7	7 9	11 13	11 4	10 —	9 6
Moradabad	7 1	6 10	12 3	11 14	4 4	3 12	5 6	8 5	10 —	10 —	10 3	9 14
Bijnor	7 —	6 12	11 8	10 8	3 —	3 —	6 —	6 —	11 —	11 —	9 8	9 —
Musaffarnagar	8 8	7 —	12 1	12 1	5 8	6 —	6 9	6 9	11 —	11 —	10 —	10 —
Saharanpur	8 —	7 8	11 11	11 11	4 4	4 8	6 15	7 7	10 —	10 —	10 2	10 2
Dehra-Dun*	—	6 8	—	13 —	—	8 —	—	7 —	12 —	12 —	—	9 —
Hills—												
Naini Tal	5 —	6 —	9 —	9 8	3 —	3 —	5 —	6 —	8 —	9 —	6 —	7 —
Almora	4 14	3 10	1 12	8 —	3 —	3 —	5 —	5 6	—	—	—	—
Garkwal	5 —	5 8	8 —	8 —	2 12	3 —	4 —	4 4	—	—	—	—
(b) OUDH—												
Southern—												
Parbhaghar	8 9	7 8	13 —	13 —	5 —	5 —	8 —	9 —	11 —	11 —	—	10 —
Sultanpur	8 4	8 8	13 —	13 —	—	—	9 4	9 4	11 —	11 —	—	—
Rae-Bareilly	7 4	7 6	14 —	13 —	4 —	4 —	8 8	8 8	13 —	12 —	13 —	11 —
Unao	7 10	7 10	11 12	11 4	5 —	5 —	7 10	7 8	11 —	11 —	10 —	10 —
Lucknow	9 —	7 4	14 —	11 12	4 —	4 —	8 —	8 8	11 4	11 8	10 4	10 4
Hardoi	9 —	7 4	13 8	12 —	4 —	4 —	8 —	9 —	11 —	11 —	10 8	11 —
Northern—												
Fyzabad	9 8	7 14	13 10	13 4	—	—	8 4	8 6	13 8	13 8	10 8	10 13
Barabanki	9 5	8 1	13 5	13 12	4 5	4 4	8 8	9 1	12 8	13 4	10 5	11 4
Gonda	8 8	7 4	12 —	12 —	5 —	5 —	8 8	8 8	14 —	15 —	14 —	14 —
Bahraich	7 12	7 12	12 8	13 —	5 4	5 —	9 —	8 13	13 8	13 12	—	13 —
Sitapur	8 8	7 8	13 —	11 —	4 —	4 —	8 —	8 —	13 —	13 —	10 —	11 —
Kheri	8 —	7 8	13 8	13 —	8 —	2 8	9 —	9 —	13 —	13 —	12 —	12 —
Rajputana—												
Eastern—												
Mewar (Udaipur)	9 8	9 8	17 4	17 5	5 1	5 1	5 14	5 14	22 10	22 10	12 8	12 3
Ajmer	6 12	6 12	10 8	—	5 —	5 —	6 8	6 —	10 —	—	9 —	8 4
Kishangarh	8 —	7 6	11 —	10 4	3 —	3 —	6 —	6 —	14 —	12 —	9 —	10 —
Tonk	6 8	6 10	10 12	10 12	4 4	4 5	5 5	5 6	11 11	11 14	—	—
Jaipur	8 4	7 12	11 13	10 13	4 14	4 14	5 2	5 2	10 8	10 13	8 4	8 4
Karanli	8 12	8 2	10 5	10 40	6 14	6 14	8 2	8 2	11 4	10 10	11 4	10 —
Dholpur	7 8	7 14	10 12	10 12	4 15	5 —	5 8	5 4	10 8	10 10	11 —	11 —
Bharatpur	7 10	7 14	11 4	11 7	4 5	4 5	4 14	4 14	12 —	12 10	10 14	11 2
Alwar	8 2	8 2	11 12	11 1	5 2	5 2	6 13	6 13	11 12	11 12	9 12	10
Nasirabad	7 4	7 4	—	—	6 —	6 —	6 4	6 4	11 4	11 4	8 —	8 —
Western—												
Bikaner	6 8	6 11	10 8	10 8	4 —	4 8	5 8	6 —	—	—	7 12	8 —
Jaisalmer	5 2	6 —	—	—	3 —	3 3	4 3	4 8	7 —	8	5 2	6 —
Jodhpur	{ 6 12 to 7 8 }	{ 6 8 to 7 3 }	—	—	4 —	3 14	5 —	5 8	9 4	10 6	{ 8 8 and 9 8 }	{ 9 4 and 10 7 }
Central India—												
Indore	8 4	7 12	11 —	11 —	6 —	6 8	6 4	7 —	10 —	9 12	9 —	8 8
Neemuch	8 8	8 8	—	—	5 —	5 —	6 —	6 —	10 —	10 —	8 —	8 —
Gwalior	7 8	7 4	—	—	4 12	4 12	5 —	6 —	—	—	—	—
Delhi—												
Delhi	7 8	7 —	12 —	10 —	8 —	2 —	5 10	6 —	—	—	8 12	8 8
Punjab—												
Southern—												
Hissar	8 8	8 8	12 8	13 —	—	—	7 —	7 —	—	—	10 8	10 8
Ferozepur	8 8	8 8	11 —	11 —	—	—	6 8	6 8	—	—	—	—
Central—												
Lahore	7 12	8 —	11 8	11 8	—	—	6 12	6 14	9 —	10 —	9 —	9 —
Gujranwala	7 12	7 14	12 12	12 —	—	—	6 14	7 —	—	—	—	—
Gujrat	8 —	8 —	12 —	12 —	—	—	7 —	7 —	—	—	—	—
Jhelum	7 4	7 8	12 —	12 —	—	—	6 8	6 8	—	—	9 4	10 —

* Figures have not as far been reported

TABLE NO. 3.—RETAIL PRICES FOR THE FIRST HALF OF MARCH 1919—continued—

Districts	WHEAT (Triticum Sativum)		BARLEY (Hordeum vulgare)		RICE				JAWAR OR KARHAI (Sorghum bicolor)		SARNAH OR SARNAH (Sorghum arabum)	
	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Best sort		Common		Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month
					Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month				
Punjab—continued												
South-eastern—												
Gurgaon	8 4	8 —	12 —	11 —	...	...	6 6	7 —	12 —	11 —	12 —	11 —
Rohak	8 2	8 —	12 —	12 —	...	...	6 —	6 6	12 —	12 —	10 8	10 8
Karal	8 12	8 4	12 —	12 —	...	...	6 6	7 —	...	12 —	10 —	10 —
Submontane—												
Amhala	8 —	7 12	12 —	11 12	...	...	7 12	7 12	12 —	14 —	10 —	10 12
Ladhiana	8 —	8 —	9 8	9 8	...	...	6 —	6 —	9 —	9 8	8 8	8 8
Jullundur	8 4	8 4	11 8	11 8	...	...	6 8	7 8	9 —	9 —	9 8	10 —
Hoshiarpur	8 —	8 4	9 —	10 —	...	...	6 8	6 8	8 6	9 —	6 8	9 8
Gurdaspur	8 4	8 8	10 —	10 —	...	...	7 8	8 —	9 —	9 8	...	...
Amritsar	8 8	8 4	11 —	10 8	...	...	7 —	7 4	10 4	9 10	9 12	9 12
Shahkot	8 —	8 —	12 —	11 —	...	...	7 8	7 4	...	...	...	...
Hills—												
Simla	6 4	6 8	7 8	8 —	...	...	5 12	5 —	8 4	8 —	7 8	8 —
Kangra	5 8	5 8	5 8	9 —	...	...	7 8	8 —	...	...	...	...
Northern—												
Rawalpindi	6 8	6 8	10 12	11 12	...	...	7 4	7 4	8 12	10 12	10 8	10 8
Attock	7 8	8 —	11 8	12 —	...	...	7 —	7 —	...	...	11 —	11 8
Western—												
Shahpur	8 12	8 12	11 12	11 12	...	...	5 8	5 8	11 8	11 —	11 12	11 12
Jhang	8 12	8 8	12 4	12 12	...	...	6 8	6 8	6 —	6 —	11 —	11 8
Lyalpur	8 8	8 4	12 —	12 —	...	...	6 8	6 8	...	...	...	...
Multan	8 2	8 2	11 8	11 8	...	...	7 4	7 4	...	...	10 —	10 —
Montgomery	8 8	7 14	12 —	11 —	...	...	6 —	5 12	8 —	10 —	...	...
Muzaffargarh	8 6	8 4	11 —	11 —	...	...	7 8	7 8	...	...	...	...
Dera Ghazi Khan	6 14	6 14	...	...	...	...	6 6	6 1	7 —	7 —	8 12	8 12
N.-W. F. Province—												
Handra	7 14	8 2	12 4	12 8	3 8	3 8	7 11	7 6	...	...	9 8	9 8
Peshwar	7 12	7 2	11 4	11 1	5 1	4 15	6 12	6 12	9 12	9 12	11 11	12 —
Kohat	7 4	7 12	9 8	11 2	3 12	5 12	8 —	8 —	8 —	8 —	12 4	12 8
Bannu	10 —	9 11	12 8	12 8	4 1	4 1	8 12	8 12	12 12	14 1	12 8	12 12
Dera Ismail Khan	9 10	9 6	12 12	12 —	3 8	3 8	6 4	6 4	9 —	11 8	12 8	12 —
Tochi	8 6	8 6	12 —	12 —	...	...	6 4	6 4	...	...	...	...
Kurram	10 —	10 —	11 —	11 —	6 4	6 4	...	...	...	...	...	...
Malakand	8 8	8 8	15 —	15 —	...	...	6 —	6 —	...	...	...	...
Wazir	8 1	7 12	12 —	12 —	3 8	3 8	...	...	...	...	...	...
Sind and Baluchistan—												
Karachi	6 —	6 —	...	...	4 —	4 —	5 —	5 —	...	...	7 —	7 —
Hyderabad	6 4	6 4	...	...	5 —	5 4	6 8	7 —	8 —	...	7 —	8 —
Thar and Parkar (Mirpur Khas)	6 8	6 8	...	...	8 8	4 —	5 —	6 —	...	...	7 8	8 —
Shikarpur	7 —	6 —	...	...	5 8	6 —	6 —	6 8	7 —	7 —	8 —	8 4
Upper Sind Frontier	6 12	7 —	...	...	5 —	5 —	5 4	5 4	7 8	8 —	9 —	9 —
Quetta	...	...	8 4	8 8	3 —	3 —	5 8	5 6	8 12	9 —	6 6	6 8
Bombay—												
Konkan—												
Karwar	5 2	5 5	...	...	5 5	5 5	6 12	6 12	7 11	7 11	...	...
Ratnagiri	5 1	5 1	...	...	5 11	5 11	6 7	7 2	10 —	10 11	6 12	7 9
Alibag	5 1	5 1	...	...	6 —	6 —	7 6	7 6	...	...	5 9	5 9
Bombay	5 2	5 2	...	...	4 8	4 3	6 6	6 4	5 12	5 12	6 6	6 6
Thana	5 5	5 5	...	...	4 19	4 10	6 —	6 —	7 —	7 —	7 2	7 2
Deccan and Karnatak—												
Dharwar	7 15	7 15	...	...	5 14	5 14	6 5	6 5	9 —	9 —	7 10	8 12
Belgaum	7 15	8 —	...	...	6 8	5 12	6 8	6 —	9 5	8 4	9 5	8 12
Satara	7 5	7 5	...	...	5 6	5 8	6 2	6 2	8 7	8 12	8 12	9 2
Sholapur	6 12	6 12	...	...	5 5	6 —	7 —	7 7	8 6	8 12	8 —	8 —
Bijapur	7 14	8 5	...	...	6 8	6 8	6 12	6 12	9 4	8 12	9 1	9 1
Poona	5 6	5 6	...	...	5 19	5 19	6 1	6 1	7 12	7 12	7 5	7 —
Khandesh and N. E.												
Deccan—												
Ahmednagar	6 8	6 8	...	...	6 2	6 2	6 14	6 14	7 14	7 14	7 —	7 —
Hale	7 6	7 6	...	...	5 15	5 15	6 10	6 10	...	...	7 4	7 4
Dhule	5 12	5 12	...	...	6 1	6 1	...	...	...	...	6 14	6 14
Jalgaon	6 —	6 —	...	...	4 11	5 2	7 1	7 3	7 —	7 —	6 9	6 12
Gujarat—												
Surat	6 —	6 8	...	...	8 11	8 11	6 8	6 12	6 —	6 —	6 8	6 12
Broach	5 12	5 12	...	...	6 —	6 8	6 8	7 —	7 4	7 4	7 —	7 —
Kaira	5 8	5 8	...	...	4 —	4 —	6 —	6 —	...	...	6 12	6 12
Baroda	5 12	5 12	...	...	5 8	5 12	6 —	6 4	5 —	5 —	6 8	6 8
Ahmedabad	6 —	6 8	...	...	4 8	4 8	5 8	5 8	...	...	6 8	6 8
Godhra	6 —	6 —	...	...	4 —	4 —	6 —	6 —	...	...	6 8	6 8
Din	8 —	7 4	...	...	4 8	4 8	5 —	5 —	8 8	9 —	8 8	8 4
Kathiawar—												
Rajkot	6 12	7 —	...	...	8 —	8 —	4 —	4 —	8 —	8 —	8 —	8 —
Central Provinces—												
Nimar	7 —	6 12	...	...	8 15	8 15	6 12	6 12	7 8	7 8	...	...
Hoshangabad	8 4	7 12	...	...	3 —	3 —	7 12	7 12	6 2	6 2	...	...
Betul	7 11	8 —	...	...	4 —	4 —	7 12	7 12	6 1	6 1	...	...
Chhindwara	7 12	7 8	...	...	5 —	5 —	7 8	7 8	6 1	6 1	...	...
Nagpur	7 11	7 11	...	...	5 2	5 2	6 7	6 7	6 1	6 1	...	...
Wardha	7 8	7 8	...	...	5 2	4 12	6 10	6 10	6 1	6 1	...	...

TABLE NO. 5.—RETAIL PRICES FOR THE FIRST HALF OF MARCH, 1919—continued

DISTRICTS	WHEAT (Triticum aestivum)		BARLEY (Hordeum vulgare)		RICE				PAPAYAS (Annona papaya)		MANGO (Mangifera indica)	
					Best sort		Common					
	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month	Half- month of report	Pre- vious half- month
Central Provinces—												
<i>continued</i>												
Central—												
Narsinghpur . . .	8 8	7 10	...	...	4 4	4 3	7 1	7 3	...	...	...	...
Raipur . . .	7 8	7 4	...	...	5 8	5 12	6 8	6 12	...	...	...	...
Damoh . . .	9 2	8 2	...	...	6 11	7 5	7 5	8 —	...	...	...	...
Jabalpur . . .	7 10	7 10	...	...	5 8	6 —	7 5	8 —	...	...	...	...
Mandla . . .	4 —	3 —	...	...	5 —	6 —	8 5	9 7	...	...	...	...
Seoni . . .	8 8	7 8	...	...	6 8	6 8	8 8	9 —	...	...	...	...
Bilaspur . . .	6 11	6 8	...	...	5 11	5 11	8 5	11 9	...	...	...	...
Bhandara . . .	7 12	7 2	...	...	...	...	9 —	9 —	9 2	9 12	...	...
Chanda . . .	7 11	7 —	...	...	5 10	5 12	7 11	7 11	9 6	10 —	...	...
Eastern—												
Bilaspur . . .	9 2	8 9	...	...	9 2	9 2	10 11	10 11	...	...	...	...
Raipur . . .	9 8	9 8	...	...	6 —	6 —	11 —	11 —	...	...	...	...
Drug . . .	10 10	10 1	...	...	7 —	7 11	10 12	10 15	...	...	...	...
Berar—												
Buldana . . .	6 10	7 2	...	...	4 12	4 12	7 —	7 —	6 15	7 4	...	...
Akola . . .	5 9	5 9	...	...	3 8	3 8	7 1	7 1	8 7	8 7	...	...
Amriti . . .	...	...	...	...	4 3	4 3	6 12	6 12	8 —	8 2	...	...
Yeshwant . . .	7 12	6 11	...	...	4 7	4 7	7 11	7 2	8 —	8 —	...	...
Hyderabad—												
Secunderabad . . .	5 4	5 4	...	...	3 11	4 1	7 —	7 2	7 6	7 2	8 1	8 4
Madras—												
Malabar Coast—												
Malabar . . .	...	...	...	...	...	...	7 14	7 14	...	...	...	...
S. Canara . . .	...	...	...	...	...	...	6 14	6 14	...	...	...	...
South, central—												
Coimbatore . . .	...	...	...	...	...	...	7 —	7 —	8 10	8 10	...	...
Nilgiris . . .	...	...	...	...	...	...	6 9	6 9	...	...	...	...
Salem . . .	...	...	...	...	...	...	7 —	7 —	10 9	10 9	9 15	9 15
Central—												
Bellary . . .	...	...	...	...	...	...	6 10	6 10	10 2	9 14	...	...
Anantapur . . .	...	...	...	...	...	...	8 4	8 4	11 12	10 8	...	...
Cuddalore . . .	...	...	...	...	...	...	6 10	6 10	...	11 2	...	...
Karur . . .	...	...	...	...	...	...	6 10	7 7	10 1	10 12	...	...
East Coast, north—												
Ganjam . . .	...	...	...	...	...	...	9 —	9 —	...	...	...	...
Vinayaknagar . . .	...	...	...	...	...	...	7 2	7 2	...	...	11 4	12 4
Godavari . . .	...	...	...	...	...	...	7 2	7 2	...	...	12 —	12 —
East Coast, central—												
Khetra . . .	...	...	...	...	...	...	9 1	9 1	9 11	9 11	...	...
Guntur . . .	...	...	...	...	...	...	8 4	8 4	9 11	10 7	10 —	11 12
Nellore . . .	...	...	...	...	...	...	9 1	9 1	10 7	10 15	...	...
East Coast, south—												
Madras . . .	...	...	...	...	...	...	6 12	6 12	...	...	...	...
Chingleput . . .	...	...	...	...	...	...	8 2	7 10	...	...	...	...
N. Arcot . . .	...	...	...	...	...	...	8 11	8 4	...	...	...	...
S. Arcot . . .	...	...	...	...	...	...	8 4	8 3	...	...	11 10	12 —
Tanjore . . .	...	...	...	...	...	...	7 12	7 —	...	...	12 5	12 5
Trichinopoly . . .	...	...	...	...	...	...	7 7	7 7	11 3	12 12	12 10	12 10
Southern—												
Tinnevely . . .	...	...	...	...	...	...	7 7	7 7	11 —	12 —	10 9	10 9
Madura . . .	...	...	...	...	...	...	7 7	7 3	9 7	9 7	11 14	8 9
Mysore—												
Mysore . . .	6 4	6 4	4 12	4 12	5 14	5 6	6 14	7 11	11 —	11 12	...	...
Bangalore . . .	7 —	7 —	6 8	6 8	5 8	5 8	6 4	6 4	14 —	14 —	...	...
Coorg—												
Coorg . . .	4 3	5 4	4 —	4 —	6 8	6 8	7 12	7 12	...	...	...	...
Aden . . .	4 7	4 7	...	...	4 1	4 1	4 7	6 3	5 3	5 3	5 1	5 1

GOVERNMENT OF INDIA.
DEPARTMENT OF COMMERCE AND INDUSTRY.

TARIFF VALUATION OF SUGAR.

The following statement shows in respect of each of the descriptions of sugar distinguished in the Tariff Schedule II (excepting molasses and all other kinds of sugar), *first*, the total imports into India in the month of March 1918, and the average value per cwt. as calculated on the returns received from the Customs Houses; and, *secondly*, a running total showing the total imports into India since the beginning of the year (1st October to 30th September) and the average net value per cwt. so far established. It is published in conformity with the procedure laid down in Customs Circular No. V of 1911, in order to enable merchants to compute the probable rate of duty for the year 1919:—

Description of sugar.	IMPORTED DURING THE MONTH OF MARCH 1918.		IMPORTED SINCE 1st OCTOBER 1917.	
	Quantity	Average net value per cwt.	Quantity.	Average net value per cwt.
Sugar, crystallised, best	Cwt. 2	Rs. 20 4	Cwt. 3	Rs. 20 4
" " and soft, refined in China . . .	8,290	19 4	42,736	20 4
" " " " from Egypt	...	...	...	...
" " " " from Java or Japan,*	678,449	14 12	4,226,226	15 8
22 Dutch Standard and above.				
" " " " from Java or Japan,* 16	267,023	12 12	1,539,274	13 8
to 22 Dutch Standard.				
" " " " from Java or Japan,*	...	...	...	...
16 Dutch Standard and under.				
" " " " from Mauritius equal	104,224	16 8	207,669	17 12
to 16 Dutch Standard and over.				

* This revised classification has been adopted with effect from January, 1918, in accordance with the classification of Japanese Sugar in item No. 18 of the Import Tariff Schedule prescribed by the Government of India, Department of Commerce and Industry, Notification No. 1547-D., dated the 15th December 1917.

The imports of Sugar from Japan during the three months October to December, 1917, were 2,691 cwt., and the average value per cwt. was Rs. 17-8.

H. A. F. LINDSAY,
Director-General of Commercial Intelligence.

A. H. LEY,
Secretary to the Government of India.

CALCUTTA:
The 17th April 1918.

WHEAT PRICES IN INDIA

RETURN SHOWING THE WHOLESALE AND RETAIL PRICES OF WHEAT IN INDIA
FROM THE SECOND HALF OF JULY, 1914, TO THE FIRST HALF OF
MARCH, 1918.

DEPARTMENT OF STATISTICS, INDIA }
April 16, 1918

G. FINDLAY SHIRRAS,
Director of Statistics.

A—Wholesale prices of Wheat in

FOURTEENTH YEAR

Port or province.	Market.	31st July 1914.	15th August 1914.	31st August 1914.	15th September 1914.	30th October 1914.	15th October 1914.	31st October 1914.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Port	Karachi (white)*	3 15 3	3 15 3	4 2 3	4 3 3	4 7 3	4 12 3	4 12 3
	Bombay (Delhi No. 1 White Paddy)	4 1 9	4 2 1		4 2 1	4 2 1	4 2 6	4 2 6
	Calcutta (Club No. 2).	4 5 10	4 5 0	4 10 0	4 7 0	4 5 2	4 14 0	5 2 6
Punjab	Lahore	3 10 3	3 10 3	3 12 0	4 0 0	3 11 6	3 12 3	4 2 3
	Ferozepur	3 5 3	3 8 0	3 10 3	3 14 0	3 14 0	3 14 0	4 2 0
	Lyallpur	3 6 0	3 5 0	3 11 0	3 14 0	3 14 0	3 14 0	4 2 0
	Amritsar	3 3 3	3 6 6	3 6 6	3 11 6	3 11 6	3 12 0	3 14 6
	Multan	3 6 0	3 4 0	3 8 6	3 14 6	3 14 6	3 12 0	4 2 0
	Rawalpindi	3 4 3	3 6 0	3 7 6	3 9 6	3 11 3	3 10 6	3 12 0
	Ambala	3 10 3	3 12 0	3 10 3	3 14 6	3 14 6	3 14 6	4 0 0
Delhi	Delhi	3 14 0	4 0 0	4 0 0	4 5 0	4 5 0	4 5 0	4 11 0
United Provinces	Benares	4 2 10	3 10	3 5 4	3 5	3 5 4	3 5 5	4 7 6
	Aligarh (Hathras)	4 0 9	0 0	0 0	4 5 3	6 0	4 13 3	4 13 3
	Cawnpore	4 2 0	4 0	4 0	4 5 0	8 0	4 12 0	4 12 0
	Meerut	4 0 0	0 0	0 0	4 3 6	5 0	4 5 0	4 9 0
	Shahjahanpur	4 0 0	0 0	0 0	4 1 6	5 2	4 5 0	4 2 0
	Agra	4 1 7	5 2	5 2	4 9 1	5 2	4 9 1	4 12 6
	Fyzabad	4 3 3	3 3	3 3	3 3	3 3	3 3	4 2 3
	Lucknow	4 1 9	4 5 3	5 3	4 7 1	7 1	4 7 1	4 9 3
Central Provinces and Berar.	Nagpur	4 1 1	4 1 11	1 1	4 1 11	1 11	4 1 11	4 8 1
	Jubbulpore	4 5 1	4 5 2	5 2	4 5 2	7 1	4 9 1	4 9 1
	Raipur	3 14 5	3 14 5	3 14 5	3 14 5	3 14 5	3 14 5	4 1 7
	Akola	4 12 0	4 12 0	4 12 0	4 12 0	5 5 7	5 7	5 5 7
North-West Frontier Provinces.	Peshawar	3 6 6	3 6 6	3 6 6	3 11 6	3 11 6	3 11 6	3 11 6
Baluchistan	Quetta	3 15 5	3 14 0	3 12 6	3 12 9	4 0 0	4 1 0	4 1 0
Bombay	Poona	5 4 1		5 1 11	5 1 11			
	Ahmednagar	5 2 9		5 2 9	5 2 9	4 13 3	4 12 7	4 12 4
	Ahmedabad	4 8 0	4 12 0	4 12 0	4 14 0	5 0 0	0 0	5 0 0
	Dharwar (Hubli)	4 8 4	4 7 5	4 7 5	4 4 8	4 8 4	4 12 4	4 12 4
Bihar and Oris	Patna	3 12 0	3 14 0	3 12 0	4 0 0	4 0 0	3 14 0	3 14 0
	Bhagalpur	4 2 0	4 4 0	4 8 0	4 2 0	4 2 0	4 2 0	4 8 0
	Muzaffarpur	4 7 0	4 7 0	4 0 0	0 0	4 0 0	4 7 0	4 7 0
	Ranchi	4 7 0	4 15 0	4 11 0	4 14 0	4 14 0	4 12 0	5 0 0
	Cuttack	4 5 8	4 11 3	4 11 3	4 11 3	4 11 3	1 4	5 1 4
Bengal	Dacca	4 8 0	4 12 0	5 0 0	0 0	5 0 0	5 0 0	5 0 0
	Rangpur	4 8 0	5 0 0	5 0 0	0 0	5 0 0	5 0 0	5 0 0
Burma	Amherst (Moul- mein).	5 9 0	5 9 0	5 9 0	9 0 5	9 0 5	9 0 5	5 9 0
	Mandalay	4 3 0	4 3 0	5 3 7	4 12 7	4 14 9	4 14 9	5 2 7
(Median Average)		4 2 3	4 3 6	4 3 3	4 0	4 5 0	4 5 5	4 9 0
Index Numbers (a).		100	100	103	108	104	105	110

* 2% barley, 3% dirt, and 20% red.

NOTE.—These statistics are compiled from fortnightly returns furnished by Local Governments and Administrations. They relate to the wholesale prices in the markets referred to above, which prevailed on the last (or nearest mart) day of each fortnight. The statistics for Karachi, Bombay, and Calcutta are compiled from the Chambers of Commerce Market Reports.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

SUPPLEMENT TO THE GAZETTE OF INDIA, APRIL 20, 1918.

a per annum of Rs. 100.

FOOTWEAR ENDING

1st Jan. 1914.	30th November 1914.	30th December 1914.	31st December 1914.	31st January 1915.	31st January 1915.	31st February 1915.	30th February 1915.	31st March 1915.	31st March 1915.	31st March 1915.	31st March 1915.	31st March 1915.	31st March 1915.	31st March 1915.	31st March 1915.		
A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.		
1	0	5	0	3	5	2	2	5	8	10	5	5	4	5	5	10	
2	5	4	5	0	4	10	7	5	2	6	5	2	5	5	0	5	
3	0	5	9	6	5	6	6	5	10	0	5	10	0	5	14	0	
4	1	3	4	13	6	4	11	3	4	13	6	4	18	6	5	2	6
5	1	0	4	11	0	4	8	0	4	12	0	5	2	6	5	14	9
6	0	4	9	0	4	7	0	4	10	0	4	12	0	5	6	0	5
7	0	4	8	0	4	6	0	4	10	0	4	9	0	4	14	0	5
8	0	4	7	0	4	5	6	4	12	0	4	14	0	5	0	0	5
9	0	4	2	0	4	2	0	4	4	0	4	5	0	4	15	0	5
10	0	5	0	0	4	14	0	5	0	0	5	2	0	5	8	0	6
11	0	5	6	0	5	2	6	5	5	0	5	5	0	5	8	0	6
12	0	5	5	7	5	4	6	5	2	8	5	8	0	5	8	0	6
13	0	5	6	0	5	4	0	5	6	0	5	12	0	6	10	9	6
14	0	5	2	6	5	0	0	5	11	6	5	14	9	6	10	9	6
15	0	5	0	0	4	15	0	5	0	0	5	11	6	5	14	9	6
16	0	5	6	11	5	5	4	5	8	3	5	11	5	6	10	8	6
17	0	5	0	0	5	1	0	5	8	0	5	8	3	6	2	9	6
18	0	5	2	6	5	8	4	5	11	5	5	8	3	6	2	3	6
19	4	4	11	4	4	11	4	5	8	5	5	11	0	5	11	0	5
20	7	4	12	7	5	2	7	5	8	4	5	14	10	6	6	5	14
21	0	4	14	5	4	14	5	5	8	0	6	9	7	6	0	0	5
22	0	5	5	7	4	15	2	5	13	7	7	8	10	6	1	7	5
23	7	4	3	10	4	3	10	4	3	10	4	6	2	5	3	11	5
24	5	6	4	8	1	4	1	0	4	9	0	4	10	5	4	14	6
25	...	5	14	10	...	5	11	7	...	...	6	5	3	6	5	2	5
26	...	...	...	...	...	...	...	...	...	...	6	1	7	5	2	8	5
27	0	5	14	0	5	14	0	6	0	0	6	8	0	6	4	0	5
28	0	3	4	2	2	4	11	2	4	1	5	4	14	6	4	6	4
29	0	4	12	0	4	10	0	5	4	0	5	8	0	5	12	0	6
30	1	0	5	4	0	5	4	0	5	11	0	6	6	0	6	6	0
31	0	4	7	0	4	7	0	5	5	0	5	11	6	6	2	6	6
32	0	5	0	0	5	0	0	6	4	0	6	4	0	7	0	0	7
33	0	5	9	0	5	9	0	5	9	0	5	9	0	6	12	11	6
34	0	6	0	0	6	0	0	6	8	0	...	...	...	6	...	...	...
35	0	5	0	0	5	0	0	5	0	0	6	0	0	6	...	...	...
36	0	5	9	0	5	9	0	5	9	0	5	9	0	5	9	0	5
37	7	5	2	7	5	2	7	5	9	0	5	13	1	5	13	1	5
38	5	5	0	0	5	0	0	5	2	8	5	8	0	5	2	0	5
39	15	121	121	125	125	124	145	140	129	121	114	109	103	104			

A—Wholesale prices of Wheat

FORTNIGHT ENDING

Port or province.	Market.	15th June 1915.	30th June 1915.	15th July 1915.	31st July 1915.	15th August 1915.	31st August 1915.	15th September 1915.	30th September 1915.	15th October 1915.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
	Karachi (white)*	4 5 3	4 4 3	4 6 3	4 5 3	4 5 3	4 5 3	4 12 3	4 12 3	4 12 3
Port	Bombay (Delhi No. 1 White Paddy)	4 9 10				5 3 0	5 4 4	5 0 3	4 15	
	Calcutta (Club No. 2).	4 6 6	4 8 0	4 12 0	4 12 6	4 14 0	4 15 0	5 2 6	5 1 0	5 2
	Lahore	3 11 6	3 11 6	4 0 0	4 3 3	4 11 3	4 9 3	4 9 3	4 7 0	4 7
Panjab	Ferozepur	3 13 0	3 13 0	4 0 0	4 1 6	4 5 3	4 5 3	4 7 0	4 7 0	4 6
	Lyallpur	3 9 0	3 13 0	4 0 0	4 1 6	4 5 0	4 7 6	4 6 0	4 4 0	4 6
	Amritsar	3 12 0	3 12 0	3 14 0	4 0 0	4 4 3	6 0 4	4 9 8	4 8 0	4 8
	Multan	3 11 6	3 10 0	3 13 0	3 13 0	3 14 6	4 0 0	4 3 3	4 8 0	4 6
	Rawalpindi	3 13 6	3 14 0	6 0 4	7 0 4	7 0 4	6 0 4	10 0 4	7 0 4	7
	Ambala	3 15 6	3 15 6	4 5 0	4 7 0	4 10 0	4 9 0	4 12 0	4 12 0	4 10
Delhi	Delhi	4 3 0	4 3 0	4 9 0	4 9 0	4 13 6	4 11 0	4 11 0	4 12 6	4 13
United Provinces	Benares	4 5 0	4 6 5	4 6 5	4 6 5	4 9 4	4 9 4	4 9 4	4 10 6	4 12
	Aligarh (Hathras)	3 14 5	4 3 5	4 9 4	4 7 5	4 14 9	4 7 10	4 11 3	4 9 3	4 12
	Cawnpore	4 5 0	4 7 0	4 9 0	4 9 0	4 13 6	4 11 3	4 13 6	4 14 0	4 14
	Meerut	3 13 0	3 13 0	3 6 7	4 13 6	4 7 0	4 5 0	4 7 0	4 7 0	4 7
	Shahjahanpur	4 0 0	0 0	2 0	4 4 0	4 8 0	4 9 0	4 10 0	4 10 0	4 9
	Agra	4 4 8	9 1 4	7 1 4	13 6 5	0 0 5	0 0 5	0 0 5	2 6 5	2
	Fyzabad	4 9 0	9 0 4	9 6 4	10 0 4	11 6 4	11 3 4	11 6 4	13 0 5	5
	Lucknow	4 7 1	7 1 4	7 1 4	7 1 4	7 1 4	9 2 4	9 2 4	13 6 4	13
Central Provinces and Berar.	Na. or Jubbulpore	4 3 6	5 0 4	5 10 4	7 2 4	12 0 4	12 10 4	12 10 4	12 10 4	11
	Raipur	4 5 2	8 2 4	8 2 4	8 2 4	3 5 4	3 2 4	3 2 4	3 7 4	11
	Akola	4 4 10	4 10 4	7 2 4	7 2 4	12 10 4	11 2 4	11 2 4	11 2 4	6
		4 2 10	15 7 3	15 7 3	14 5 3	15 7 3	15 7 3	15 7 3	15 7 4	6
North-West Frontier Province.	Peshawar	3 8 10	8 10	3 13 4	4 1 7	4 6 2	4 6 2	4 6 2	4 6 2	4 6
Baluchistan	Quetta	4 10 0	7 3 4	0 5 3	15 6 4	1 1 4	2 0 4	2 6 4	3 3 4	3
Bombay	Ahmednagar	5 1 11	1 4 5	4 1 5	4 1 5	5 1 3	5 1 3	5 8 11	8 11	8
	Ahmedabad	4 8 4	10 1 4	12 9 4	14 8 4	6 9 4	15 7 4	11 11 4	15 6 1	
	Dharwar (Hnbli)	4 10 0	4 12 0	4 12 0	4 12 0	4 0 5	2 6 5	5 4 5	5 4 0	0
		3 7 0	3 11 9	3 8 1	3 8 1	9 3 8	10 8 3	12 9 3	12 1 3	14
Bihar and Orissa	Patna	4 6 0	4 6 0	4 8 0	11 0	14 0	4 8 0	4 11 0	5 0 0	4
	Bhagalpur	4 10 0	4 8 0	4 8 0	8 0	13 0	4 14 3	5 5 0	9 7	4
	Muzaffarpur	4 7 0	4 7 0	4 10 9	0 0	0 0	5 0 0	5 0 0	5 0 0	
	Ranchi	5 4 0	5 8 0	5 8 0	10 0	8 0	5 8 0	5 12 0	5 12 0	6 12
	Cuttack	5 1 3	4 11 3	4 11 3	1 3	1	5 1 3	5 1 3	1 3	1
Bengal	Rangpur	5 8 0	5 8 0	5 8 0	4 0	4 0	5 4 0	5 4 0	4 0	5 4
Burma	Amherst (Moulmein)	5 5 5	5 5 5	5 5 5	5 5 5	5 5 5	5 5 5	5 5 5	5 5 5	5
	Mandalay	5 2	5 2 7	5 2 7	2 7	2 7	5 7 6	5 7 6	2 7	5 2
(Median Average)		4 5 0	4 6 2	4 7 1	7 4	11 9	4 9 3	4 11 3	12 10	4 12
Index Numbers (a)		104	106	107	108	114	111	114	116	116

* 5% barley, 3% dirt, and 92% red.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

2 per pound of 22 1/2 lbs.—contd.

Fortnight ending

15th Nov. 1917.	15th November 1917.	30th November 1917.	15th December 1917.	31st December 1917.	15th January 1918.	31st January 1918.	15th February 1918.	29th February 1918.	15th March 1918.	31st March 1918.	15th April 1918.	30th April 1918.	15th May 1918.
R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.	R. A. P.
9 4 10 6	4 9 0 4	4 8 9 4	4 9 8 4	4 10 9 4	4 8 9 4	4 5 9 4	4 3 9 4	4 1 3 3	3 15 3 3	3 12 9 3	3 11 8 3	3 12 3 3	
5 5 0 3	4 15 4 4	4 15 4 4	5 0 5 4	4 15 11 4	4 13 8 4	4 13 6 4	4 11 1 4	4 8 2 4	4 6 9 4	4 3 9 4	4 4 0 4	4 4 8 4	
6 5 3 0	5 4 0 5	5 4 0 5	5 3 0 5	5 5 0 5	5 4 0 5	4 13 0 4	4 14 0 4	4 0 0 4	3 15 0 4	4 6 0 4	4 4 0 4	4 0 0 4	
3 4 7 0	4 7 0 4	4 7 0 4	4 7 0 4	4 7 0 4	4 7 9 4	4 3 3 4	4 3 3 4	4 0 0 3	3 9 0 3	3 9 0 3	3 6 3 3	3 10 3 3	
0 4 5 3	4 5 3 4	4 5 3 4	1 5 3 4	1 5 3 4	4 5 3 4	4 5 3 4	1 3 3 4	3 14 0 3	3 10 0 3	3 7 9 3	3 7 9 3	3 5 3 3	
0 4 4 0	4 2 0 4	4 2 0 4	4 2 0 4	4 2 0 4	3 15 0 4	4 2 0 4	4 0 0 3	3 8 0 3	3 4 0 3	3 1 6 3	3 0 0 3	3 2 0 3	
3 4 5 0	4 5 0 4	4 5 0 4	4 5 0 4	4 5 0 4	4 5 0 4	4 1 6 4	4 0 0 3	3 12 0 3	3 6 0 3	3 6 0 3	3 5 0 3	3 1 0 3	
6 4 5 3	4 3 6 4	4 3 6 4	4 3 6 4	4 4 3 4	4 1 0 3	3 13 0 3	3 13 0 3	3 7 0 3	3 5 0 3	3 2 3 3	3 2 3 3	3 2 0 3	
0 4 9 0	4 8 0 4	4 8 0 4	4 8 0 4	4 12 0 4	4 8 0 4	4 6 0 4	4 4 0 4	4 4 0 3	3 12 0 3	3 10 0 3	3 8 0 3	3 10 0 3	
0 4 9 0	4 6 6 4	4 9 0 4	4 9 0 4	4 12 0 4	4 12 0 4	4 11 0 4	4 9 0 4	4 1 0 3	3 10 0 3	3 11 0 3	3 6 0 3	3 5 0 3	
0 4 13 0	4 13 0 4	4 12 0 4	4 12 0 4	4 12 0 4	4 12 0 4	4 12 0 4	4 12 0 4	4 3 0 4	4 0 0 4	4 0 0 4	3 13 0 3	3 13 0 3	
3 4 14 3	4 14 3 4	4 14 3 4	4 14 3 4	4 14 3 4	4 14 10 4	4 11 9 4	4 11 9 4	4 3 10 4	4 2 10 4	4 1 2 4	4 1 2 4	4 1 2 4	
0 5 5 6	4 13 7 4	4 13 7 4	4 15 8 4	4 15 7 4	4 13 6 4	5 0 2 4	5 2 7 4	4 6 0 4	4 6 0 4	4 6 0 4	3 13 1 3	3 13 1 3	
0 4 14 0	5 0 0 5	5 0 0 5	5 0 0 5	5 0 0 5	4 14 0 4	4 14 0 4	4 11 6 4	4 0 0 4	4 0 0 4	3 13 0 3	3 11 0 3	3 10 0 3	
3 4 11 3	4 13 0 4	4 11 0 4	4 9 0 4	4 9 0 4	4 7 1 4	4 11 0 4	4 7 0 4	4 0 0 3	3 12 9 3	3 9 0 3	3 9 0 3	3 7 9 3	
3 4 15 0	4 10 3 4	4 10 3 4	4 12 0 4	4 12 0 4	4 12 0 4	4 9 0 4	4 8 0 3	3 12 0 3	3 12 0 3	3 7 6 3	3 4 0 3	3 3 0 3	
3 5 5 4	4 5 4 5	4 5 4 5	4 5 4 5	4 5 2 6 5	4 5 2 6 5	4 11 3 4	4 5 2 4	4 5 2 4	4 7 1 4	4 3 4 4	4 1 7 4	4 1 7 4	
2 5 3 2	5 2 8 5	5 2 8 5	5 2 8 5	5 2 8 5	4 14 3 4	4 13 6 4	4 11 3 4	4 0 0 3	3 10 3 3	3 13 6 3	3 13 6 3	3 10 3 3	
6 5 0 0	5 0 0 5	5 0 0 5	5 0 0 5	5 0 0 5	4 14 3 4	4 13 6 4	4 11 3 4	4 0 0 3	3 14 6 3	3 11 6 3	3 7 8 3	3 6 6 3	
5 4 10 6	4 9 7 4	4 9 7 4	4 9 7 4	4 12 10 4	4 9 7 4	4 11 2 4	4 9 7 4	4 4 0 3	3 12 10 3	3 11 2 4	4 0 0 4	3 14 5 3	
0 5 2 7	5 2 7 5	5 0 0 4	4 14 10 4	4 14 10 4	5 0 0 4	1 7 1 4	4 11 4 4	4 7 1 3	3 11 6 3	3 10 2 3	3 7 7 3	3 5 4 3	
5 4 6 5	4 6 5 4	4 10 5 4	4 6 5 4	4 6 5 4	...	4 6 5 4	4 0 0 3	3 9 7 3	3 7 2 3	3 7 2 3	3 7 2 3	3 7 2 3	
10 4 10 7	4 5 10 4	4 2 8 4	4 12 2 4	4 12 2 4	4 5 10 4	4 5 10 4	1 2 7 3	3 15 6 3	3 15 6 3	3 15 6 3	3 12 4 3	3 12 4 3	
2 4 6 2	4 6 2 4	4 7 7 4	1 7 7 4	4 9 8 4	4 9 8 4	4 9 8 4	4 8 1 4	4 5 2 3	3 13 4 3	3 13 4 3	3 13 4 3	3 13 4 3	
0 4 13 3	4 13 6 4	4 12 6 4	4 10 6 4	4 11 1 4	4 12 6 4	4 12 6 4	4 12 6 4	4 11 0 4	4 9 4 4	4 5 0 4	4 6 0 4	4 6 0 4	
8 5 6 8	5 8 11 5	5 4 5 5	5 6 8 5	5 1 1 5	...	5 0 0 4	...	4 13 9 4	4 9 4 4	4 4 11 4	4 6 0 4	4 4 11 4	
3 4 5 7	4 4 8 3	3 13 6 3	3 10 9 3	4 2 11 3	...	4 2 11 3	...	4 3 4 3	3 14 4 3	3 11 8 3	3 9 10 3	3 11 8 3	
0 5 1 2	5 5 4 5	5 8 2 5	5 5 4 5	5 2 6 5	5 0 0 4	4 12 0 4	4 11 0 4	4 10 0 4	4 9 0 4	4 6 0 4	4 6 0 4	4 5 0 4	
1 3 14 11	3 15 9 3	3 13 0 3	3 13 8 3	3 12 4 3	3 10 5 3	3 10 5 3	3 7 0 3	3 2 3 3	3 0 10 3	2 15 11 3	3 1 10 3	3 5 10 3	
0 5 0 0	5 0 0 5	5 0 0 5	5 0 0 5	5 0 0 5	5 2 0 5	5 8 0 5	5 0 0 4	4 0 0 4	4 0 0 4	3 12 0 3	4 0 0 4	3 13 0 3	
0 5 5 0	5 4 0 5	5 12 0 5	5 8 0 5	5 4 0 5	5 4 0 5	5 5 0 5	5 2 0 5	5 1 0 5	3 12 0 3	3 13 0 3	3 13 0 3	4 0 0 4	
0 5 5 0	5 5 0 5	5 5 0 5	5 5 0 5	5 5 0 5	5 5 0 5	5 5 0 5	5 5 0 5	5 5 0 5	5 5 0 5	5 5 0 5	5 5 0 5	5 5 0 5	
0 5 12 0	5 14 0 5	5 14 0 5	6 0 0 6	6 0 0 6	6 0 0 6	6 4 0 6	6 0 0 6	6 0 0 6	4 8 0 4	4 5 9 4	4 1 4 4	4 1 4 4	
3 5 1 3	5 1 3 5	5 9 0 5	5 9 0 5	5 9 0 5	5 5 4 5	5 5 4 5	5 1 3 5	5 1 3 5	4 5 9 4				
0 5 4 0	5 4 0 5	5 4 0 5	5 4 0 5	5 4 0 5	5 4 0 5	5 4 0 5	5 4 0 5	5 4 0 5	5 4 0 5	5 4 0 5	5 4 0 5	5 4 0 5	
1 7 3 1	7 3 1 7	7 3 1 7	7 3 1 7	7 3 1 7	7 3 1 7	7 3 1 7	7 3 1 7	7 3 1 7	7 3 1 7	7 3 1 7	7 3 1 7	7 3 1 7	
7 5 2 7	5 2 7 5	5 2 7 5	5 7 6 5	4 13 7 4	4 13 7 4	4 9 2 4	4 13 7 4	4 8 1 4	4 8 1 4	4 8 1 4	4 8 1 4	4 8 1 4	
6 4 14 3	4 13 7 4	4 13 7 4	4 14 3 4	4 13 7 4	4 13 6 4	4 11 10 4	4 11 2 4	4 3 0 4	3 15 0 3	3 13 0 3	3 13 0 3	3 13 0 3	
17	118	117	117	118	117	117	114	113	101	95	92	92	92

A.—Wholesale prices of Wheat in

FORTNIGHT ENDING

Port or province.	District.	31st May 1918.	15th June 1918.	30th June 1918.	15th July 1918.	31st July 1918.	15th August 1918.	31st August 1918.	15th Septem- ber 1918.	30th Oct 1918.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Port	Karachi (white)*	3 12 9	3 10 2	3 10 2	4 0 3	4 3 3	4 3 9	4 3 9	7 0 4	4 4 2
	Bombay (Delhi No. 1 White Peewy)	4 5 5	4 1 5	4 2 10	4 3 7	4 7 3	4 2 1	4 3 9	4 8 0	4 5 10
	Calcutta (Club No. 2).	4 2 6	4 1 6	4 1 6	4 3 6	4 3 0	4 3 0	4 3 0		
Panjab	Lahore	3 10 3	3 6 3	3 3 3	3 7 6	3 10 3	3 14 3	3 12 0	3 13 0	3 11 6
	Ferozepur	3 5 3	3 3 3	3 5 3	3 5 3	3 7 9	3 11 6	3 12 0	3 11 6	3 10 3
	Lysalpur	3 3 3	3 0 9	3 1 6	3 6 3	3 12 0	3 15 6	3 13 0	3 11 6	3 11 0
	Amritsar	3 5 3	3 3 9	3 2 9	3 6 6	3 6 6	3 11 0	3 11 0	3 10 0	3 7 0
	Multan	3 5 0	3 2 2	3 2 0	3 4 3	3 7 9	3 12 0	3 11 6	3 12 0	3 11 6
	Rawalpindi	3 14 0	3 12 0	3 10 6	3 13 0	3 12 3	3 15 0	3 12 0	3 13 0	3 12 0
	Ambala	3 6 0	3 6 0	3 6 0	3 6 3	3 9 0	3 11 0	3 12 0	3 12 0	3 12 0
Delhi	Delhi	3 13 0	3 10 0	3 8 0	3 10 0	3 11 9	3 13 0	3 13 0	3 13 0	3 11 0
United Provinces	Benares	3 14 11	3 14 1	3 14 7	3 15 3	3 15 5	3 15 5	3 15 5	3 4 0	3 4 0
	Aligarh (Hathras)	3 13 1	4 0 0	4 0 0	3 14 6	3 14 6	3 14 6	3 4 1	3 4 1	3 4 1
	Cawnpore	3 14 0	4 1 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0
	Meerut	3 9 0	3 10 3	3 8 3	3 10 3	3 10 3	3 14 6	3 14 6	3 13 0	3 10 3
	Shahjahanpur	3 5 6	3 8 0	3 10 0	3 9 3	3 10 3	3 13 0	3 12 6	3 11 6	3 11 9
	Agra	4 3 4	4 3 4	4 1 7	4 3 4	4 3 4	4 3 4	4 3 4	4 3 4	4 3 4
	Fyzabad	3 10 3	3 12 9	3 13 3	3 14 6	3 14 6	3 14 6	4 0 0	4 0 0	3 14 9
	Lucknow	3 11 6	3 11 6	3 11 6	3 12 11	3 12 3	3 14 6	4 0 0	4 0 0	4 0 0
Central Provinces and Berar.	Nagpur	3 12 10	3 12 10	3 11 7	3 13 2	3 11 7	3 11 7	3 13 2	3 13 2	3 11 7
	Jubbulpore	3 4 3	3 3 2	3 8 11	3 8 11	3 10 2	3 12 11	14 5	3 14 10	3 14 5
	Raipur	3 7 2	3 7 2	3 7 2	3 10 5	3 10 5	3 10 5	3 10 5	3 10 5	3 9 7
	Akola	3 14 3	3 14 0	3 14 0	4 1 13	3 15 6	3 10 11	4 1 1	3 14 0	3 7 10
North-West Frontier Province.	Peshawar	3 13 3	3 13 4	3 9 10	3 12 11	3 12 7	3 12 7	3 10 2	3 9 6	3 8 3
Baluchistan	Quetta	4 6 4	4 7 0	4 7 0	4 6 0	4 8 3	4 10 3	4 12 6	4 13 9	4 12 0
Bombay	Poona	4 4 11	4 3 3	4 3 9	4 0 5	4 3 8	4 2 1	4 2 8	4 2 8	2 3
	Ahmednagar	3 14 3	3 9 10	3 11 2	3 9 10	3 13 6	3 10 9	3 8 11	3 9 10	
	Ahmedabad	4 5 4	4 5 0	4 7 0	4 8 0	4 8 0	4 7 0	4 6 0	4 3 0	4 4 0
	Dharwar (Hubli)	3 0 11	3 11 5	3 0 1	3 1 10	3 5 10	3 6 6	3 8 1	3 10 3	3 10
Bihar and Orissa	Patna	3 10 0	3 10 0	3 10 0	3 10 0	3 9 6	3 9 6	3 9 6	3 7 6	7 6
	Bhagalpur	3 13 0	3 11 0	3 11 0	3 13 6	3 15 0	4 0 0	4 3 0	4 9 0	3 15 0
	Muzaffarpur	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0
	Ranchi	4 8 0	4 8 0	4 0 0	4 4 0	4 4 0	4 2 0	4 4 0	4 2 0	4 2 0
	Cuttack	4 1 4	4 1 4	3 13 11	3 13 11	3 13 11	4 1 4	4 1 4	4 1 4	4 1 4
Bengal	Rangpur	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0
Burma	Amberst (Moul- mein).	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
	Mandalay	4 13 7	4 8 1	4 14 9	4 14 9	5 2 7	4 14 9	4 14 9	5 2 7	4 14 9
(Median Average)		3 13 1	3 13 9	3 11 6	3 13 4	3 13 11	3 14 6	4 0 0	4 0 0	3 14 9
Index Numbers(a).		93	93	90	93	93	94	97	97	95

* 5% barley, 3% dirt, and 30% red.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

or month of 1918—contd.

Fortnight ending.

1st October 1916.	15th November 1916.	30th November 1916.	15th December 1916.	31st December 1916.	15th January 1917.	31st January 1917.	15th February 1917.	28th February 1917.	15th March 1917.	31st March 1917.	15th April 1917.	30th April 1917.
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
4 7 3	4 9 3	4 13 3	4 13 9	4 14 9	5 1 3	5 1 3	4 12 9	4 13 6	4 13 3	4 13 3	4 13 3	4 13 3
4 6 6	4 9 6	4 14 10	4 13 0	4 11 1	4 12 7	4 8 9	4 10 7	4 9 10	4 10 9	4 9 10	4 10 11	4 9 10
4 4 6	4 10 0	5 2 6	5 0 0	...	4 13 0	4 10 0	4 11 0	4 13 0	4 14 6	4 9 0	4 11 0	4 4 0
4 0 0	4 1 6	4 9 3	4 7 0	4 5 3	4 7 0	4 9 3	4 5 3	4 5 3	4 3 3	4 3 3	4 3 3	4 3 3
3 13 0	3 13 0	4 1 9	4 3 6	4 2 6	4 3 6	4 2 6	4 1 9	4 5 3	4 5 3	4 1 9	3 14 6	3 14 6
3 14 0	3 15 6	4 6 0	4 1 0	4 3 0	4 7 0	4 4 6	4 2 0	4 3 0	4 3 6	4 0 0	4 1 0	4 2 0
3 12 0	3 9 0	4 6 0	4 5 0	4 2 0	4 6 0	4 3 6	4 2 0	4 2 0	4 1 0	3 13 6	3 15 0	4 0 0
3 13 0	3 14 6	4 7 0	4 3 3	4 1 6	4 5 3	4 4 0	4 1 6	4 1 6	4 1 6	4 1 6	4 1 6	3 12 0
3 11 0	3 15 0	4 10 0	4 6 0	4 6 0	4 6 0	4 8 0	4 11 0	4 11 0	4 11 0	4 11 0	4 9 0	4 5 0
3 14 0	3 15 0	4 12 0	4 7 0	4 7 0	4 10 0	4 10 0	4 9 0	4 9 0	4 6 0	3 14 0	3 15 0	4 0 0
4 0 0	4 1 6	5 0 0	4 11 0	4 9 0	4 10 6	4 9 0	4 11 0	4 9 0	4 9 0	4 7 0	4 7 0	3 13 0
3 15 9	3 14 11	3 14 11	4 14 3	4 12 11	4 10 6	4 9 4	4 9 4	4 9 4	4 5 10	4 5 0	4 3 1	4 3 1
4 1 8	4 1 9	4 11 7	4 6 11	4 8 11	4 8 11	4 5 2	4 5 4	4 5 5	4 5 4	4 3 8	3 14 6	3 13 0
4 0 0	4 3 0	4 9 0	4 7 0	4 7 0	4 7 0	4 5 6	4 5 0	4 7 0	4 7 0	4 7 0	3 14 0	3 11 6
3 11 6	4 0 0	5 2 9	4 9 0	4 7 0	4 9 0	4 9 0	4 11 3	4 11 3	4 11 3	4 5 0	4 1 6	3 11 0
3 10 0	3 14 6	4 5 0	4 6 0	4 5 0	4 6 0	4 6 0	4 4 0	4 4 0	4 1 6	4 1 9	3 12 0	3 8 3
4 5 2	4 7 1	5 5 4	5 5 4	5 2 6	5 5 4	5 0 0	5 2 0	5 0 0	4 13 6	4 13 6	4 9 1	4 1 7
3 14 6	3 14 6	4 5 6	4 9 3	4 8 0	4 9 0	4 5 6	4 7 0	4 6 0	4 1 9	4 1 7	4 0 0	3 14 0
3 14 6	4 0 0	4 9 2	4 11 3	4 9 3	4 9 3	4 7 1	4 7 1	4 3 4	4 7 1	4 0 0	3 12 11	3 12 11
3 11 7	3 11 7	4 5 0	4 1 11	4 1 11	4 1 11	4 0 4	4 0 4	4 0 6	4 1 11	3 13 2	4 0 4	3 11 7
3 11 6	4 0 10	4 6 0	4 7 1	4 6 0	4 9 1	4 7 1	4 4 4	4 3 5	4 3 5	4 5 2	4 1 8	3 14 5
3 9 7	3 9 7	4 8 0	4 4 10	4 0 0	4 0 0	4 4 10	4 0 0	4 0 0	4 0 0	3 12 10	3 12 10	3 8 0
3 6 2	3 6 2	3 6 2	3 6 2	3 7 10	3 7 10	3 7 10	3 7 10	3 7 10	3 4 8	3 4 8	3 7 6	3 10 11
3 10 4	3 13 7	4 4 3	4 4 3	4 4 9	4 5 8	4 4 9	4 8 7	4 9 8	4 9 8	4 8 7	4 10 2	4 2 1
4 15 0	4 13 0	5 0 3	5 3 3	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0	5 5 0
4 11 7	...	4 11 9	4 12 8	...	4 11 7	4 10 5	...	4 11 7	4 13 9	4 11 7	...	4 10 5
3 8 11	3 8 1	3 10 9	3 11 3	3 8 1	3 8 11	3 4 5	4 1 1	3 13 6	3 13 0	3 9 11	3 15 5	3 13 7
4 3 0	4 5 0	4 9 0	4 13 0	5 0 0	5 2 0	5 2 0	5 0 0	5 0 0	5 0 0	5 0 0	4 8 0	4 8 0
3 8 2	3 10 6	3 8 2	...	3 11 11	3 4 10	3 2 4	3 8 2	4 0 2	3 5 11	3 3 10	3 9 4	3 2 6
3 7 6	3 7 6	3 12 0	4 6 0	4 0 0	3 12 0	3 11 0	3 11 0	3 15 0	3 15 0	4 6 0	3 15 0	4 0 0
4 3 0	5 0 0	4 12 0	4 8 0	4 8 0	4 10 0	4 12 0	4 4 0	4 0 0	4 6 0	4 8 0	3 12 0	3 10 0
3 13 0	3 13 0	3 13 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0
4 2 0	4 8 0	5 4 0	5 5 0	5 4 0	5 4 0	5 4 0	5 12 0	5 12 0	5 12 0	5 12 0	5 12 0	4 14 0
4 1 2	4 1 2	4 1 2	5 1 3	5 1 5	5 1 5	5 1 5	4 11 3	4 11 3	4 11 3	4 5 8	4 5 8	4 5 8
5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 4 0	5 4 0	5 4 0	5 4 0
7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1
4 14 9	5 0 8	4 8 1	4 8 1	4 4 3	3 14 1	3 8 7	3 5 7	3 8 7	3 10 10	3 14 1	3 14 1	3 14 1
3 14 6	4 0 0	4 9 0	4 7 6	4 7 0	4 9 0	4 7 1	4 6 2	4 6 0	4 6 0	4 5 0	4 0 8	4 0 0
94	97	110	108	107	110	107	106	106	106	104	98	97

A—Wholesale prices of Wheat in

Port or province.	District.	FOURTEENTH ENDING									
		14th May 1917.	31st May 1917.	15th June 1917.	30th June 1917.	15th July 1917.	31st July 1917.	15th August 1917.	31st August 1917.	15th September 1917.	
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Port (a)	Karachi (white)*	4 5 3	4 7 3	4 7 3	4 7 3	4 7 9	4 10 9	4 8 3	4 9 3	4 11 9	
	Bombay (Delhi No. 1 White Paddy)	4 10 7	4 11 8	4 13 11	4 15 4	4 14 7	4 13 2	...	4 6 6	4 10 7	
	Calcutta (Club No. 2).	4 5 6	4 3 0	4 7 0	4 8 6	4 8 6	4 11 0	4 9 0	4 9 0	4 8 0	
Panjab	Lahore	3 13 0	3 14 3	4 0 0	4 0 0	4 0 0	4 0 9	4 1 6	4 1 6	4 3 3	
	Ferozepur	3 10 3	3 11 6	3 12 0	3 12 0	3 12 0	3 13 0	3 14 6	3 14 6	3 14 6	
	Lyallpur	3 11 0	3 12 0	3 11 0	3 13 0	3 14 0	3 14 0	4 0 0	4 0 0	4 1 0	
	Amritsar	3 8 0	3 10 0	3 11 6	3 12 0	3 14 0	3 14 0	3 13 0	3 12 0	3 13 0	
	Multan	3 10 6	3 12 0	3 13 0	3 13 0	3 13 0	3 14 6	3 14 6	4 0 0	4 0 0	
	Bawalpindi	4 7 0	4 5 0	4 3 5	4 4 0	4 1 6	4 3 8	4 6 0	4 6 0	4 6 0	
	Ambala	3 11 6	3 11 6	3 14 6	3 14 6	3 14 0	4 0 6	4 0 0	4 0 0	4 0 0	
Delhi	Delhi	3 14 6	3 15 3	4 0 9	4 0 0	4 0 0	4 2 0	4 1 6	4 1 6	4 2 3	
United Provinces	Benares	4 1 2	4 2 10	4 2 10	4 3 5	4 3 5	4 2 10	4 2 10	4 2 10	4 2 10	
	Aligarh (Hathras)	3 11 5	3 14 4	3 14 5	3 14 0	3 14 6	3 14 6	3 14 6	3 14 6	4 1 9	
	Cawnpore	3 14 6	3 14 6	3 14 6	4 0 0	4 2 0	4 1 6	4 1 6	4 1 6	4 1 6	
	Meerut	3 11 0	3 14 6	4 1 6	3 12 9	3 12 9	3 12 9	3 12 11	3 12 11	3 14 5	
	Shahjahanpur	3 9 0	3 11 0	3 11 0	3 11 3	3 11 6	3 12 6	3 11 0	3 11 6	3 11 0	
	Agra	4 5 2	4 7 1	4 5 2	4 7 1	4 7 1	4 3 4	4 5 2	4 7 1	4 7 1	
	Fyzabad	3 14 0	3 13 0	4 1 6	...	...	4 3 4	4 2 0	3 15 3	3 15 3
Central Provinces and Berar	Lucknow	3 14 0	4 3 4	4 3 4	4 3 4	4 3 4	4 3 4	4 3 4	4 3 4	4 3 4	
	Nagpur	3 11 7	4 1 11	4 1 11	4 1 11	4 1 11	4 3 5	4 3 5	4 1 10	4 3 2	
	Jubbulpore	3 10 2	3 11 6	3 15 2	4 0 0	4 0 0	4 0 0	3 14 5	3 10 10	4 0 0	
	Raipur	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0	
North-West Frontier Province	Akola	3 3 7	3 11 11	4 3 6	4 3 6	1 3 6	4 3 6	4 3 6	4 3 6	4 3 6	
	Peshawar	4 2 10	4 2 11	4 2 1	4 0 4	4 0 4	4 0 4	4 0 4	4 2 6	4 2 6	
Baluchistan	Quetta	5 2 6	5 0 0	4 14 0	4 14 0	4 14 0	4 13 0	4 13 6	4 12 10	4 14 6	
Bombay	Poona	4 9 4	4 14 11	4 13 9	5 3 4	5 4 5	5 4 5	5 2 2	5 4 5	5 3 4	
	Ahmednagar	3 12 8	4 0 5	4 2 2	4 4 1	4 7 9	4 5 11	4 6 10	4 11 5	4 6 10	
	Ahmedabad	4 8 0	4 9 0	4 8 0	4 8 0	4 8 0	4 8 0	4 8 0	4 8 0	4 6 0	
	Dharwar (Hubli)	3 7 11	3 6 1	3 11 8	3 11 8	3 11 8	4 1 7	4 1 8	4 1 8	3 11 8	
Bihar and Orissa	Patna	3 5 0	3 1 0	3 5 0	3 12 0	3 12 0	3 9 0	3 9 0	3 10 0	3 8 0	
	Bhagalpur	3 8 0	3 8 0	3 12 0	4 0 0	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0	
	Muzaffarpur	3 5 3	3 5 3	3 10 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	
	Ranchi	4 6 0	4 6 0	4 11 0	4 11 0	4 9 0	4 12 0	4 12 0	4 12 0	4 8 0	
	Cuttack	4 1 3	4 1 3	4 1 3	4 1 4	4 4 8	4 4 8	4 4 8	4 4 8	4 5 8	
Bengal	Rangpur	5 0 0	5 4 0	5 4 0	5 4 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	
Burma	Amherst (Moul- mein).	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	7 3 1	
	Mandalay	3 7 3	3 8 5	3 8 7	3 14 1	3 14 1	4 8 1	4 13 7	4 13 7	4 13 7	
	(Median Average)	3 13 0	3 14 6	4 1 6	4 0 2	4 0 11	4 2 10	4 1 10	4 1 10	4 2 10	
Index Numbers (b)		93	94	99	97	98	101	99	99	101	

* 5% barley, 5% dirt, and 30% red.

(a) Prices at ports after 15th March, 1918, are as follows—

Ports	Rate per	On 22nd March 1918.	On 29th March 1918.	On 5th April 1918.	On 12th April 1918.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Karachi (white)	Mound	5 4 4	5 3 3	5 3 3	5 3 3
Bombay (Delhi No. 1 White Paddy)	"	5 1 4	5 1 9	5 2 3	5 3 9
Calcutta (Club No. 2)	"	4 15 0	5 2 0	5 2 0	5 2 6

(b) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

India per maund of 82½ lbs.—*continued*.

FORTNIGHT ENDING												Increase or decrease in fortnight ending 15th March 1918 compared with preceding fortnight.
30th September 1917.	15th October 1917.	31st October 1917.	15th November 1917.	30th November 1917.	15th December 1917.	31st December 1917.	15th January 1918.	31st January 1918.	15th February 1918.	28th February 1918.	15th March 1918.	
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Percent
4 11 9	4 12 3	4 14 3	5 2 3	5 6 4	5 3 9	5 6 4	5 4 4	4 14 9	5 3 3	5 5 4	5 4 4	-1
4 11 8	4 12 5	5 2 3	4 15 6	5 1 7	5 0 10	5 1 2	5 0 10	5 0 1	5 1 11	5 2 10	5 1 4	-2
4 12 6	4 11 0	4 12 0	4 11 0	5 6 0	5 2 0	5 3 6	5 10 0	5 11 6	5 12 6	6 6 6	5 1 0	-21
4 3 3	4 5 3	4 9 3	4 11 3	4 9 3	5 0 0	5 0 0	5 0 0	4 13 6	5 0 0	4 13 6	5 0 0	+3
3 14 6	3 14 6	4 0 0	4 7 0	4 11 3	5 0 0	5 0 0	5 0 0	4 11 3	4 9 0	4 9 0	4 9 0	Nil
4 2 0	4 2 6	4 3 0	4 6 0	4 11 0	4 14 0	4 14 0	4 14 0	4 14 0	4 11 0	4 12 0	4 7 0	-7
3 15 0	3 14 0	4 4 3	4 5 3	4 8 0	4 11 0	4 10 0	4 8 0	4 8 0	4 8 0	4 11 0	4 10 0	-1
4 0 0	4 0 0	4 0 0	4 1 0	4 12 0	4 14 6	4 13 0	4 12 8	4 14 6	4 13 0	4 13 0	4 13 0	Nil
4 7 0	4 7 0	4 7 0	4 9 2	4 11 0	5 0 0	5 2 6	5 2 6	5 2 6	5 5 3	5 14 9	5 14 9	Nil
4 0 0	4 0 0	4 3 0	4 10 0	4 10 0	4 15 0	4 15 0	4 15 0	4 15 0	5 1 0	5 1 0	4 15 0	-2
4 3 0	4 3 0	4 3 0	4 7 0	4 10 0	5 0 0	4 15 4	5 0 0	4 14 0	5 1 0	5 8 0	5 3 6	-5
4 1 7	4 3 5	4 3 10	4 3 10	4 5 5	4 10 3	4 11 5	4 11 5	4 11 5	5 3 6	5 3 6	5 1 11	-2
3 14 6	4 1 8	4 5 3	4 5 3	4 9 5	4 13 7	4 14 9	4 11 6	4 13 6	5 7 2	5 6 8	5 8 2	+2
4 3 3	4 3 3	4 5 0	4 5 0	4 7 0	4 14 0	5 0 0	5 0 0	4 14 0	5 3 0	5 5 0	4 14 0	-8
3 12 11	3 14 5	4 0 0	4 1 4	4 11 4	4 13 7	4 13 7	4 13 7	4 13 7	5 4 5	5 3 4	4 13 9	-9
3 14 0	3 14 0	4 0 0	4 1 0	4 4 3	4 7 0	4 7 0	4 14 0	4 15 0	5 2 0	5 2 0	4 8 0	-12
4 7 1	...	4 11 3	4 11 3	5 0 0	5 5 4	5 5 4	5 5 4	5 5 4	4 3 8	5 11 5	5 14 5	+3
3 15 3	...	4 1 0	4 0 0	4 1 0	4 5 3	4 12 0	4 13 6	4 11 3	4 12 0	4 15 0	4 1 6	-17
4 3 4	4 5 2	4 5 2	4 5 2	4 11 3	4 11 3	5 0 0	5 2 6	5 2 6	5 8 3	5 5 4	4 5 3	-19
4 3 2	4 3 2	5 11 4	4 11 4	4 11 4	5 1 6	4 14 5	4 14 5	4 14 5	4 14 5	4 14 5	4 14 5	Nil
4 5 2	4 7 1	4 7 1	4 14 10	4 14 10	5 0 0	5 2 7	5 3 11	5 9 10	5 5 5	5 1 4	5 1 4	Nil
3 8 0	3 8 0	3 8 0	3 8 0	3 11 2	3 11 2	3 11 2	3 11 2	3 11 2	3 11 2	4 0 0	4 0 0	Nil
4 3 6	4 7 11	...	...	...	...	...	5 15 11	5 15 11	5 15 11	5 15 11	5 15 4	-1
4 2 1	4 2 1	4 2 1	4 5 8	4 8 0	4 13 7	4 15 4	4 15 4	5 1 3	5 1 3	5 6 9	5 1 3	-6
5 0 6	5 2 0	5 2 0	5 1 6	5 4 0	5 5 0	5 7 0	5 9 0	5 18 0	5 12 0	5 8 0	5 2 3	-7
5 2 2	5 18 4	5 15 7	5 8 11	...	6 2 11	...	7 6 11	...	...	...	6 12 11	...
4 15 1	5 2 9	4 9 7	4 13 3	4 15 1	5 11 11	5 13 10	...	6 0 7	5 13 10	5 15 2	5 10 1	-5
4 8 0	4 12 0	5 5 0	6 0 0	6 0 0	6 0 0	6 0 0	6 0 0	5 12 0	5 12 0	5 12 0	6 0 0	+4
4 8 11	4 6 0	4 5 1	4 1 8	...	4 8 11	...	4 3 4	4 1 8	...	4 8 11	4 13 3	+6
3 8 0	4 0 0	3 15 0	3 15 0	3 12 0	4 8 0	4 12 0	4 6 0	4 7 0	5 0 0	5 8 0	5 0 0	-9
4 0 0	4 0 0	4 0 0	4 6 0	4 8 0	4 10 0	4 8 0	4 7 0	4 7 0	4 7 0	4 7 0	4 7 0	Nil
4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 7 0	4 7 0	5 0 0	5 0 0	5 11 6	5 11 6	5 11 6	Nil
4 8 0	5 0 0	5 2 0	5 2 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	5 8 0	...	...	Nil
4 5 8	4 5 8	4 5 8	4 5 8	5 1 3	5 1 3	5 5 4	5 5 4	5 5 4	5 1 3	5 1 3	5 1 3	Nil
5 0 0	5 0 0	5 0 0	4 12 0	5 2 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	5 0 0	Nil
3 1	7 3 1	7 3 1	7 3 1	7 3 1	4 9 2	4 9 2	4 9 2	4 9 2	4 9 2	4 9 2	4 9 2	Nil
10 2	4 8 1	4 8 1	4 4 3	4 4 3	4 6 2	4 13 7	4 13 7	4 8 1	4 13 7	4 13 7	5 2 7	+6
3 3	4 5 2	4 5 2	4 8 8	4 11 2	4 14 9	4 15 4	5 0 0	4 14 7	5 1 11	5 2 10	5 0 6	-3
102	104	104	106	113	119	120	121	119	124	125	123	

Variations expressed in Index Numbers during the fortnight ending the 15th March, compared with those in the previous fortnight in 1918 and 1917 :—

	1918.			1917.		
	30th February.	15th March.	Increase or Decrease.	30th February.	15th March.	Increase or Decrease.
India	100	97	Per cent -3	100	100	Per cent Nil
Punjab	100	100	Nil	100	97	-3
United Provinces	100	91	-9	100	100	Nil
	100	100	Nil	100	101	+1

B—Retail prices of Wheat in India.

Fortnightly returns

Port or province.	District.	31st Jan.	15th August 1914.	31st August 1914.	15th September 1914.	30th September 1914.	15th October 1914.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
Port	Karachi	9 8	9 8	8 8	8 0	8 0	8 8
	Bombay *	6 13	6 13	6 13	6 8	6 8	5 14
	Calcutta	9 0	8 14	8 14	8 8	8 4	8 0
Punjab	Lahore	10 12	10 12	10 4	9 12	10 4	10 0
	Ferozepur	11 8	11 0	10 12	10 0	10 0	10 0
	Amritsar	12 4	11 8	11 8	10 8	10 8	10 8
	Rawalpindi	12 4	11 12	11 4	11 0	10 12	10 12
	Lyalpur	11 4	11 8	10 12	9 8	10 4	10 4
	Multan	11 8	12 0	11 4	10 0	10 0	10 4
	Ambala	10 12	10 4	10 12	10 0	10 0	10 0
Delhi	Delhi .	9 12	9 8	9 8	9 0	9 0	9 0
United Provinces	Benares .	9 8	8 15	9 1	9 1	9 1	8 12
	Cawnpore .	9 8	9 4	9 4	8 12	8 12	8 4
	Meerut .	10 12	10 0	9 12	9 4	9 0	8 12
	Agra .	9 12	9 0	9 0	8 8	9 0	8 8
	Lucknow .	9 12	9 0	9 0	8 12	8 12	8 12
	Aligarh .	9 4	10 4	9 4	8 12	9 0	8 12
	Shahjahanpur	10 0	9 14	9 14	9 10	9 6	9 4
	Fyzabad .	9 4	9 4	9 4	9 4	9 4	9 4
Central Provinces and Berar	Nagpur .	9 9	8 15	9 9	8 15	8 15	8 15
	Jubbulpore .	9 0	9 0	9 0	9 0	8 12	8 8
	Raipur .	10 0	10 0	10 0	10 0	10 0	10 0
	Akola .	8 6	8 6	8 2	8 6	7 6	7 6
North-West Province	Peshawar	11 6	11 0	11 0	10 0	10 0	10 0
Baluchistan	Quetta .	10 2	10 5½	10 9	10 5½	10 0	9 12
Bombay	Poona .	7 7	7 7	7 7	7 7	7 7	7 7
	Ahmednagar	8 2	8 2	7 6	7 8	8 1	8 2
	Ahmedabad	8 8	8 0	8 0	7 12	7 12	7 8
	Dharwar .	9 9	9 1	9 1	8 8	8 2	8 2
Bihar and Orissa	Patna .	10 8	9 12	10 0	9 12	9 12	10 0
	Bhagalpur .	9 8	9 6	8 12	9 8	9 8	9 8
	Muzaffarpur	9 0	9 0	9 12	9 12	9 0	8 8
	Ranchi .	9 2	8 4	8 4	8 4	8 4	8 0
	Cuttack .	9 8	8 8	8 8	8 8	8 8	7 14
Bengal	Dacca .	8 14	8 14	8 8	8 8	8 8	8 0
	Murshidabad	10 8	9 8	9 8	9 12	10 0	10 0
	Malda .	10 0	10 0	9 8	9 0	9 8	9 8
Burma	Amherst (Moul- mein)	6 13	6 13	6 13	6 13	6 13	6 13
	Mandalay .	8 14	8 4	7 9	8 0	7 12	7 12
(Median Average) .		9 9	9 4	9 4	9 0	9 0	8 12
Index Numbers(a) .		100	108	108	106	106	109

NOTE.—These statistics are entirely compiled from returns furnished fortnightly by Local Governments and Administrations. They relate to the retail prices in the headquarters of the districts and in the ports referred to above.

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

* Relates to Khemwar wheat.

The figures state quantity per rupee in seers of 80 tolas.]

FOURTEENTH SCHEDULE

15th November 1914.	30th November 1914.	15th December 1914.	31st December 1914.	15th January 1915.	31st January 1915.	15th February 1915.	30th February 1915.	15th March 1915.	31st March 1915.	15th April 1915.	30th April 1915.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
7 8	7 0	7 0	7 0	7 0	7 0	6 8	6 6	7 8	7 8	7 8	8 0
5 14	5 14	5 14	5 14	5 8	5 8	4 14	5 3	5 8	5 8	5 14	5 14
6 14	6 14	6 14	6 5	...	...	...	...	...	...	...	...
8 4	8 0	8 4	8 0	8 0	7 8	6 8	7 4	7 8	7 12	8 0	9 0
8 4	8 4	8 8	8 8	8 2	7 12	6 12	8 0	7 12	7 12	8 0	9 8
8 12	8 12	9 0	8 8	8 10	8 2	7 2	7 4	8 0	7 12	7 14	8 8
9 4	9 4	9 6	9 0	8 14	8 0	7 4	8 8	8 8	9 0	8 12	8 14
8 4	8 4	9 0	8 4	8 4	7 4	6 10	8 0	8 4	8 4	8 8	9 8
8 12	8 12	9 0	8 4	8 0	7 12	7 0	7 0	8 8	8 12	9 0	10 4
7 12	7 6	8 0	8 0	7 12	7 6	6 8	6 8	7 0	6 8	7 8	10 4
7 8	7 4	7 0	7 4	7 0	7 0	6 4	6 4	7 0	6 0	7 12	9 0
8 6	8 14	7 9	7 7	7 3	7 1	5 9	6 6	6 12	7 5	7 12	7 13
7 8	7 4	7 4	7 4	7 0	6 12	6 0	6 8	6 12	7 12	8 8	9 0
8 0	7 8	8 0	7 12	7 0	6 8	5 12	6 8	7 4	6 4	8 4	9 12
7 0	6 8	7 0	7 0	6 12	6 8	5 12	5 12	7 0	6 0	8 0	8 8
7 12	7 8	7 0	7 0	6 12	7 0	6 4	6 4	7 14	8 0	9 0	9 0
7 4	7 4	7 0	7 0	7 0	7 0	6 12	6 0	6 0	5 14	8 2	8 14
8 8	8 0	8 2	7 14	7 0	7 4	6 12	6 12	6 4	7 4	8 12	9 10
8 12	7 14	7 12	7 12	7 2	7 0	6 4	6 6	8 5	8 2	8 8	8 12
8 5	8 5	8 8	8 4	7 0	6 6	6 6	7 11	8 4	8 15	8 15	8 15
8 0	8 0	7 8	7 8	7 0	6 8	6 0	6 8	6 8	8 1	8 8	8 8
3 0	7 4	7 8	7 8	7 0	6 0	6 0	6 0	7 8	10 0	9 12	9 8
7 6	7 6	7 6	6 5	5 4	5 6	6 5	6 5	7 6	7 6	8 6	7 6
9 12	9 2	9 2	9 2	9 2	8 12	7 9	7 14	8 6	9 2	8 7	8 7
9 4	8 14	8 12	8 12	8 12	8 10 1/2	8 2 1/2	7 4 1/2	7 1	7 8 1/2	7 12	8 1
12	6 8	6 8	6 8	5 9	5 9	5 9	6 12	6 12	7 2	6 12	7 2
12	8 2	8 2	5 14	5 14	5 14	6 10	7 6	8 2	8 2	8 2	8 2
8	6 8	6 8	6 8	6 8	6 0	6 0	6 8	7 0	7 8	8 0	8 0
12	8 2	8 2	8 2	8 2	8 2	8 2	9 9	9 9	10 0	10 8	10 8
0	9 8	8 8	7 8	7 2	7 0	6 8	6 8	6 12	7 8	8 12	8 8
4	7 8	7 8	7 8	7 0	6 4	6 4	6 4	6 14	8 4	8 12	8 14
0	8 0	8 0	7 0	6 8	6 0	6 0	6 0	5 8	5 8	7 8	7 8
8	8 0	8 0	6 12	6 4	6 4	5 8	5 8	6 4	8 0	8 4	8 0
8	7 8	7 8	7 8	7 8	7 8	5 14	5 14	6 9	6 9	8 8	7 14
4	7 0	6 0	6 0	...	...	...	...	...	...	...	...
8	9 8	9 8	8 8	...	...	...	...	...	...	...	...
8	9 0	9 0	7 8	...	...	...	...	...	...	...	...
12	6 12	6 12	6 12	6 12	6 12	6 12	6 12	6 12	5 10	5 10	5 10
8	7 8	7 8	7 8	6 14	6 8	6 8	6 14	7 5	7 12	8 0	8 0
0	7 14	7 12	7 8	7 0	7 0	6 6	6 8	7 1	7 12	8 4	8 8
120	121	122	127	127	127	150	147	125	123	116	112

B—Retail prices of

		FOURTEENTH WEEK									
Port or province.	District.	14th May 1915.	31st May 1915.	14th June 1915.	30th June 1915.	14th July 1915.	31st July 1915.	14th August 1915.	31st August 1915.	14th September 1915.	
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	
Port	Karachi .	8 8	8 8	8 8	8 8	8 8	8 8	8 8	8 8	8 0	
	Bombay .	5 14	5 14	5 14	5 14	5 14	5 14	5 14	5 8	5 8	
	Calcutta .										
Punjab	Lahore .	11 4	10 4	10 8	10 8	9 12	9 4	8 4	8 8	8 8	
	Ferozepur .	10 8	10 0	10 4	10 4	9 12	9 8	9 0	9 0	8 12	
	Amritsar .	11 4	10 8	10 10	10 4	10 0	9 12	9 0	9 0	8 8	
	Rawalpindi .	10 12	10 4	10 4	10 0	8 12	8 8	8 8	8 12	8 4	
	Lyallpur .	10 4	10 0	10 8	11 0	9 12	9 8	9 0	9 0	9 0	
	Multan .	11 4	10 0	10 8	10 12	10 4	10 4	10 0	9 12	9 12	
	Ambala .	10 0	9 12	9 12	9 12	9 6	8 12	8 8	8 8	8 2	
Delhi	Delhi .	9 8	9 4	9 4	9 4	8 0	8 8	8 0	8 4	8 4	
United Provinces.	Benares .	7 15	8 0		8 8	8 8	8 8	8 4	7 15	8 4	
	Cawnpore .	9 0	8 12	8 12	8 8	8 8	8 8	8 0	8 4	8 0	
	Meerut .	10 0	10 0	10 4	10 0	9 8	8 12	8 0	8 8	9 0	
	Agra .	...	9 0	9 0	8 8	8 8	8 0	7 12	7 12	7 8
	Lucknow .	9 8	9 8	8 12	8 12	8 12	8 12	8 12	8 4	8 4	
	Aligarh .	9 8	9 8	9 12	10 0	9 4	9 4	8 12	8 8	9 0	
	Shahjahanpur .	10 0	10 0	10 0	10 0	9 14	9 10	9 0	9 12	8 12	
Fyzabad .	9 0	8 12	8 10	8 10	8 8	8 6	8 4	8 4	8 4		
Central Provinces and Berar.	Nagpur .	9 4	8 15	8 15	8 15	8 15	8 12	8 2	8 2	8 2	
	Jubbulpore .	9 0	9 0	9 0	8 8	8 8	8 8	8 8	8 8	8 8	
	Raipur .	9 8	9 8	8 12	8 12	8 12	8 12	8 0	8 0	8 0	
	Akola .	7 6	8 6	8 6	8 6	8 6	9 7	9 7	9 7	9 7	
North-West Frontier Province.	Peshawar .	10 0	11 0	10 0	10 0	10 0	9 7	8 14	8 14	8 14	
Baluchistan	Quetta .	8 4	8 8½	8 11½	9 0	10 0	10 2	9 13½	9 11½	9 10½	
Bombay	Poona .	6 18	6 18	7 7	7 7	7 7	7 7	7 7	7 7	7 2	
	Ahmednagar .	7 6	7 6	7 6	7 6	7 6	7 6	8 2	7 6	7 8	
	Ahmedabad .	8 0	8 0	8 8	8 0	8 0	8 0	7 8	7 8	7 0	
	Dharwar .	10 8	10 8	10 1	10 8	10 8	10 6	10 6	10 6	10 6	
Bihar and Orissa.	Patna .	9 0	9 0	9 0	9 6	8 8	8 8	8 0	8 0	8 0	
	Bhagalpur .	8 14	8 12	8 10	8 12	8 14	8 12	8 4	8 2	7 9	
	Muzaffarpur .	7 8	8 8	8 8	8 8	8 8	7 12	7 8	7 8	7 8	
	Ranchi .	8 0	8 0	7 8	7 0	7 0	7 0	7 0	7 0	6 12	
Cuttack .	7 14	7 14	7 14	8 8	8 8	7 14	7 14	7 14	7 14	7 14	
Burma	Amherst (Moulmein) .	5 10	5 10	5 10	5 10	5 10	5 10	5 10	5 10	5 10	
	Mandalay .	7 8	7 5	7 5	7 5	7 5	7 5	7 5	6 14	6 14	
Median Average) .		9 0	9 0	8 14	8 12	8 8	8 8	8 4	8 4	8 4	
Index Numbers(a) .		106	106	108	109	112	112	116	116	118	

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.
 * Related to Khandwa wheat.

in India—cont. [The figures state quantity per rupee in seers of 80 talas.]

FOURTEENTH MONTHS

12th October 1915.	31st October 1915.	12th November 1915.	30th November 1915.	12th December 1915.	31st December 1915.	12th January 1916.	31st January 1916.	12th February 1916.	29th February 1916.	12th March 1916.	31st March 1916.	12th April 1916.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
8 0 5 8	8 0 5 8	8 0 5 8	8 0 5 8	8 0 5 8	8 0 5 8	8 0 5 8	8 0 5 8	8 0 5 12	8 0 5 12	8 0 6 1	8 0 6 14	8 8 7 5
8 12 8 14 9 4 8 8 9 0 8 14 8 8	9 0 8 14 9 4 8 12 9 0 9 0 8 8	8 12 9 0 9 0 8 8 9 0 8 12 8 0	8 12 9 0 9 0 8 8 9 4 9 0 8 0	8 12 9 0 9 0 8 8 9 4 8 12 8 0	8 12 9 0 9 0 8 8 9 4 8 12 8 0	8 12 9 0 9 0 8 8 9 4 8 12 8 0	8 12 9 0 9 0 8 8 9 4 8 12 8 0	9 4 9 0 9 8 9 0 9 12 10 4 8 4	9 4 9 12 9 12 9 4 10 0 10 4 8 6	9 12 9 12 10 4 9 4 11 0 10 4 9 10	11 0 11 0 11 8 10 4 12 0 11 8 10 8	11 0 11 0 11 8 10 4 12 8 11 12 10 12
8 0 7 12 8 0 8 8 7 8 8 0 8 8 8 10 7 9	8 0 7 11 8 0 8 8 7 0 8 0 7 12 8 8 7 8	8 0 7 11 8 0 8 0 7 4 7 12 8 0 8 6 7 8	8 0 7 11 8 0 8 0 7 4 7 12 7 8 8 8 7 8	8 0 7 11 8 0 8 4 7 4 7 12 7 4 8 6 7 8	8 0 7 11 8 0 8 0 7 4 7 12 8 0 8 4 7 8	8 0 7 11 8 0 8 8 7 8 7 12 8 0 8 4 7 8	8 0 7 11 8 0 8 8 7 8 7 12 8 0 8 4 7 8	8 0 7 15 8 0 8 4 7 4 8 0 8 4 8 12 8 0	8 0 8 4 8 0 8 12 8 0 8 4 9 0 9 0 8 0	9 0 8 13 8 4 8 8 8 12 9 12 10 0 10 8 10 0	9 8 9 1 9 8 10 0 8 12 9 12 11 0 10 6	9 8 9 8 10 0 10 8 9 8 10 0 10 10 10 2
8 2 8 4 8 8 8 6 8 14	8 7 7 12 8 8 7 6 9 14	8 7 7 8 8 8 7 6 8 14	8 7 7 8 8 8 8 6 8 14	8 2 7 12 8 0 8 6 8 11	8 2 7 14 8 8 7 6 8 11	8 2 7 14 8 8 7 6 8 7	8 7 7 12 8 8 8 6 8 7	8 2 8 8 8 8 6 6 8 7	8 7 8 4 9 8 8 7 8 10	9 1 8 12 10 8 9 7 8 15	10 0 10 4 11 4 9 8 10 0	10 0 10 12 11 4 9 7 10 0
9 8 7 8 7 6 7 8 9 7	9 0½ 7 8 7 6 7 8 9 7	8 4½ 7 8 8 2 8 2 9 7	8 4½ 7 8 8 2 7 0 9 7	8 6 7 8 8 2 7 0 9 7	8 9½ 7 8 8 14 7 0 9 7	8 8½ 7 12 8 2 7 8 9 7	8 6½ 7 12 8 14 7 8 9 7	8 6½ 7 12 8 14 7 8 9 7	8 6½ 7 12 9 9 7 12 11 5	8 8½ 7 12 9 9 8 0 11 5	8 11 8 6 9 9 8 0 11 5	9 4 8 6 9 9 8 0 11 5
	7 12 7 8 7 8 6 12 7 14	7 12 7 8 7 0 6 12 7 14	7 12 7 8 7 0 6 12 7 14	7 12 6 14 7 0 6 12 7 3	8 0 8 4 7 0 6 8 7 3	8 0 7 10 7 0 6 8 7 3	7 8 7 10 7 0 6 8 7 8	7 4 7 0 7 0 6 8 7 8	7 12 6 12 7 0 6 8 7 14	10 0 7 14 7 0 6 8 7 14	10 0 10 12 7 8 7 8 9 3	10 0 10 12 10 0 8 0 9 3
	5 1 7 5	5 1 7 5	5 1 7 5	5 1 7 5	5 1 6 14	5 1 7 2	5 1 7 12	5 1 7 5	5 1 7 12	5 1 8 4	5 1 8 4	5 1 8 4
	8 0	8 0	8 0	8 0	8 0	8 0	8 0	8 2	8 4	9 1	10 0	10 0
	120	120	120	120	120	120	120	118	118	106	96	

Port or province.	District.	Fortnightly returns									
		30th April 1914.	15th May 1914.	31st May 1914.	15th June 1914.	30th June 1914.	15th July 1914.	31st July 1914.	15th August 1914.	31st August 1914.	
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	
Port	Karachi	9 0	9 0	9 0	9 0	9 8	9 8	9 0	8 8	8 0	
	Bombay*	7 10	7 10	7 10	7 10	7 10	7 10	7 10	7 10	7 10	
	Calcutta . . . . .	...	...	...	...	...	...	...	...	...
Punjab	Lahore	11 8	10 12	10 12	11 8	12 4	11 4	10 12	10 0	10 4	
	Ferozepore	11 0	11 0	11 0	12 0	11 12	11 12	11 4	10 8	10 4	
	Amritsar	11 12	12 12	11 12	12 0	12 4	11 10	11 10	10 12	10 10	
	Rawalpindi	11 0	10 12	10 0	10 8	10 12	10 10	10 8	10 0	10 4	
	Lyallpur	12 0	12 12	12 8	12 0	12 8	11 10	10 8	10 0	10 0	
	Multan	12 4	12 4	11 8	12 4	12 4	11 12	11 4	10 4	10 8	
	Ambala	11 8	11 12	11 8	11 8	11 8	11 8	11 0	10 12	10 6	
Delhi	Delhi	10 0	10 0	10 0	10 0	11 0	10 0	10 0	10 0	10 0	
United Provinces	Benares	8 15	9 12	9 12	9 12	9 12	9 10	9 10	9 10	9 10	
	Cawnpore	10 8	10 8	10 0	9 8	9 8	9 8	9 8	9 8	9 8	
	Meerut	11 0	11 4	11 0	10 12	10 8	10 8	10 8	10 0	10 0	
	Agra	9 4	9 4	9 0	9 12	9 4	9 4	9 4	9 4	9 0	
	Lucknow	11 0	11 4	10 8	10 8	10 8	10 2	10 4	10 0	9 12	
	Aligarh	10 0	11 0	11 0	10 4	10 4	10 4	10 4	10 0	9 8	
	Shahjahanpur	11 12	12 8	12 0	11 8	11 8	11 4	11 0	11 0	10 8	
	Fyzabad	10 4	11 0	10 10	10 6	10 0	10 0	10 0	10 0	9 12	
Central Provinces and Berar.	Nagpur	9 11	10 0	10 0	10 0	10 8	10 3	10 3	10 3	10 3	
	Jubbulpore	11 4	11 14	11 14	12 12	11 8	11 0	10 12	10 4	10 0	
	Raipur	11 4	11 4	11 4	11 4	11 4	10 8	10 8	10 8	10 8	
	Akola	10 8	10 8	9 11	9 11	9 11	9 11	9 11	10 12	10 12	
North-West Frontier Province.	Peshawar	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	10 0	
Baluchistan	Quetta	9 1	9 1	9 0½	9 0	9 0	9 2½	8 15	8 10	8 5½	
Bombay	Poona	8 6	8 6	8 6	8 6	8 6	9 10	9 10	9 10	9 10	
	Ahmednagar	9 9	9 9	9 9	9 9	9 9	9 9	9 9	9 9	9 9	
	Ahmedabad	8 8	8 8	8 8	8 8	8 8	8 0	8 0	8 0	8 0	
	Dharwar	11 5	10 14	11 5	11 5	11 5	11 5	11 5	11 5	11 5	
Bihar and Orissa	Patna	10 0	10 4	11 0	10 12	10 12	10 12	11 0	11 0	11 0	
	Bhagalpur	10 0	10 0	10 8	10 12	10 12	10 4	10 0	10 0	9 8	
	Muzaffarpur	10 0	9 8	9 8	9 8	9 8	9 8	9 8	9 8	9 8	
	Ranchi	8 0	9 8	9 0	9 0	9 8	9 8	9 4	9 8	9 0	
	Cuttack	9 12	9 12	9 12	9 12	10 8	10 8	10 8	9 8	9 8	
Burma	Amherst (Moulmein)	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	
	Mandalay	7 12	8 4	7 12	8 4	7 12	7 12	7 5	7 12	7 12	
	(Median Average)	10 0	10 4	10 0	10 0	10 4	10 2	10 0	10 0	9 12	
	Index Numbers (a)	96	93	96	96	98	94	96	96	98	

(a) Based on the price for the fortnight ending the 31st July, 1914, which is taken as 100.

* Relates to Khairat wheat.

Wheat in India—contd. [The figures show quantity per rupee in seers of 80 tolas.]

FOUR-NIGHTLY PRICES

15th September 1916.	30th September 1916.	15th October 1916.	31st October 1916.	15th November 1916.	30th November 1916.	15th December 1916.	31st December 1916.	15th January 1917.	31st January 1917.	15th February 1917.	28th February 1917.	15th March 1917.	31st March 1917.
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
8 0	8 0	8 0	8 0	8 0	8 0	7 8	7 8	7 8	7 8	7 8	7 8	7 8	7 8
7 10	7 10	7 10	7 10	7 10	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0
...
10 4	10 8	10 0	9 12	9 8	8 8	8 12	9 0	8 12	8 8	9 0	9 0	9 4	9 4
10 8	10 12	10 12	10 4	10 4	9 8	9 4	9 4	9 4	9 4	9 8	9 0	9 0	9 8
10 12	11 8	10 12	10 9	10 12	9 0	9 0	9 8	9 1	9 4	9 7	9 7	9 9	10 0
10 4	10 6	10 6	10 10	9 14	8 6	8 14	8 14	8 14	8 10	8 4	8 4	8 4	8 4
10 9	10 8	10 11	10 0	10 0	9 0	9 8	9 4	8 12	9 4	9 8	9 8	9 4	9 12
10 4	10 8	10 4	10 4	10 0	8 12	9 4	9 8	9 0	9 4	9 4	9 8	9 8	9 8
10 6	10 6	10 4	10 4	10 0	8 2	8 10	8 10	8 6	8 6	8 8	8 8	8 14	10 0
10 0	10 4	10 4	9 8	9 8	7 12	8 4	8 8	8 8	8 8	8 8	8 8	8 8	8 12
9 8	9 8	9 10	9 10	9 12	9 8	7 16	7 15	8 4	8 6	8 6	8 6	8 12	9 1
9 8	9 8	9 8	9 8	9 4	8 4	8 8	8 8	8 8	8 12	8 12	8 8	8 8	8 8
10 4	10 8	10 8	10 8	9 12	7 8	8 4	8 8	8 6	8 8	8 8	8 4	8 4	9 0
9 0	9 0	9 0	9 0	8 12	7 0	7 8	7 8	7 0	7 12	7 8	7 12	8 0	7 12
9 12	9 12	10 0	10 0	9 14	8 8	8 4	8 8	8 8	8 12	8 12	9 0	8 12	9 12
9 12	10 0	9 12	9 12	9 8	9 0	7 8	7 8	7 4	8 0	10 0	8 4	9 4	9 4
10 8	10 8	10 10	10 12	10 6	9 0	8 14	9 0	9 0	9 0	9 4	9 4	9 8	9 8
9 14	9 14	9 12	10 0	10 0	8 14	8 4	8 10	8 6	8 10	8 10	8 14	8 14	9 12
10 8	10 8	10 8	10 8	10 3	8 15	9 9	9 9	9 9	9 9	9 9	9 9	9 9	10 8
10 0	10 0	10 6	10 8	9 10	9 0	8 12	9 0	8 8	8 12	9 2	9 4	9 4	9 0
10 8	11 0	11 0	11 0	11 0	8 2	9 0	10 0	10 0	9 0	10 0	10 0	10 0	10 2
9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	9 11	10 12	10 12
11 0	11 4	11 4	10 14	10 7	9 5	9 5	9 3	9 2	9 3	8 11	8 10	8 10	8 12
8 4	8 6	8 8	8 1	8 1	7 15	7 11	7 8	7 8	7 8	7 8	7 8	7 8	7 8
9 10	8 6	8 6	8 6	8 0	8 6	7 13	7 13	7 13	8 6	8 6	8 6	8 6	8 6
9 9	9 9	10 5	10 5	10 5	10 5	10 5	10 2	10 2	10 2	9 7	9 7	10 2	10 2
8 8	8 8	9 0	8 8	8 8	8 0	7 8	7 8	7 8	7 8	7 8	7 8	7 8	7 8
1 3	11 3	11 3	11 3	11 3	10 11	10 4	9 5	9 5	9 5	9 5	9 5	10 4	10 11
1 0	11 0	12 0	11 8	11 8	10 8	9 0	9 12	10 8	10 8	10 8	10 0	10 0	9 0
0 0	10 2	10 5	9 6	8 0	8 4	8 8	8 8	8 8	8 6	9 4	9 8	9 4	9 0
9 8	9 8	10 0	10 0	10 0	10 0	9 8	9 8	9 8	9 8	9 0	9 8	9 8	9 8
9 8	9 12	9 12	9 12	9 8	7 8	7 7	7 8	7 8	7 4	7 4	7 4	7 4	7 4
9 8	9 3	9 13	9 13	9 13	9 13	7 14	7 14	7 14	7 14	8 8	8 8	8 8	9 3
5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
7 5	7 12	7 12	7 12	7 8	8 4	8 4	8 14	9 9	10 5	10 12	10 5	10 5	9 9
9 14	10 0	10 0	10 0	9 12	8 8	8 9	8 10	8 8	8 10	8 12	8 14	8 14	9 3
97	96	96	96	96	112	112	111	112	111	109	108	108	104

Port or province.	District.	Fortnight ending									
		15th April 1917.	30th April 1917.	15th May 1917.	31st May 1917.	15th June 1917.	30th June 1917.	15th July 1917.	31st July 1917.	15th August 1917.	31st August 1917.
		sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.
b	Karachi	8 0	7 8	7 8	7 8	7 8	7 8	7 8	7 8	7 8	7 8
	Bombay*	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0	7 0
	Calcutta . . . . .	...	...	...	...	...	...	...	...	...	...
	Lahore	9 4	9 4	10 4	10 0	9 12	9 12	9 12	9 8	9 8	9 8
	Ferozepore	10 0	10 0	10 12	10 8	10 4	10 4	10 4	10 0	10 0	10 0
	Amritsar	9 14	9 12	11 2	10 8	10 4	10 8	10 0	16 0	10 4	10 7
	Rawalpindi	8 8	8 12	8 12	9 0	9 4	9 4	9 8	9 4	9 0	9 0
	Lyallpur	9 12	9 8	10 8	10 4	9 8	10 4	10 0	10 0	9 12	9 12
	Multan	9 8	10 8	10 12	10 8	10 4	10 4	10 4	10 0	10 0	9 12
	Ambala	9 12	9 10	10 8	10 8	10 0	10 0	10 0	9 12	10 0	10 0
i Provinces	Delhi	9 0	10 4	9 12	9 12	9 10	9 12	9 12	9 7	9 8	9 8
	Benares	9 1	9 10	9 8	9 8	9 8	9 1	9 1	9 1	9 8	9 4½
	Cawnpore	10 0	10 4	9 12	9 12	9 4	9 4	9 0	9 4	9 4	9 4
	Meerut	9 8	10 4	10 8	10 0	9 8	10 0	10 0	10 0	10 0	10 0
	Agra	8 4	9 8	8 8	8 12	8 12	8 8	8 8	9 0	9 0	8 8
	Lucknow	10 4	10 4	10 0	9 4	9 4	9 4	9 4	9 4	9 4	9 4
	Aligarh	10 12	11 4	11 4	10 12	10 8	10 7	10 8	10 8	10 8	10 8
	Shahjahanpur	10 0	11 4	11 4	11 0	10 12	10 12	10 10	10 8	10 10	10 8
	Fyzabad	9 12	10 0	10 0	9 14	9 8	9 4	9 4	9 8	9 0	9 10
	Nagpur	9 9	10 3	10 8	9 9	9 9	9 9	9 9	9 4	9 4	9 4
Berar.	Jubbulpore	9 8	10 0	10 12	10 8	9 14	9 12	9 12	9 12	10 0	10 10
	Raipur	10 2	11 0	11 0	11 0	11 0	11 0	11 0	11 0	11 0	11 0
	Akola	10 12	9 11	10 9	9 7	8 15	8 15	8 15	8 15	8 15	8 15
	West Frontier incs.	8 9	9 10	9 7	9 7	9 10	9 14	9 14	9 14	9 14	9 9
istan	Quetta	7 8	7 8	7 12	8 0½	8 3½	8 3½	8 3½	8 5½	...	...
7	Poona	8 6	8 6	7 12	7 12	7 12	7 3	7 3	7 3	7 8	7 8
	Ahmednagar	9 7	9 7	9 7	9 7	8 11	8 11	8 11	8 11	8 0	8 0
	Ahmedabad	8 8	8 8	8 8	8 8	8 8	8 8	8 8	8 0	8 0	8 0
	Dharwar	10 11	10 11	10 11	10 11	9 5	9 5	9 5	9 5	8 6	8 6
id Orissa	Patna	10 0	10 0	12 0	13 0	12 0	10 8	10 8	11 0	11 0	10 8
	Bhagalpur	10 8	10 12	11 8	11 3	10 8	10 0	10 8	10 8	10 8	10 8
	Muzaffarpur	9 8	9 8	12 0	12 0	11 0	9 8	9 8	9 8	9 8	9 8
	Ranchi	7 4	8 4	8 14	8 14	8 8	8 8	8 12	8 4	8 4	8 4
	Cuttack	9 3	9 8	9 12	9 12	9 12	9 12	9 3	9 3	9 3	9 3
.	Amherst (Moulmein)	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1	5 1
	Mandalay	9 9	9 9	10 12	11 5	10 5	9 9	9 9	8 4	7 12	7 12
(Median Average)		9 8	9 10	10 4	9 14	9 9	9 8	9 8	9 5	9 4	9 6½
Index Numbers (a)		101	99	93	87	100	100	100	108	108	102

(a) Based on the price for the fortnight ending 31st July, 1914, which is taken as 100
 * Related to Khadwa wheat

Wheat in India—contd. (The figures show quantity per rupee in seers of 80 tolas.)

FORTNIGHT ENDING													Increase or decrease in fortnight ending 15th March 1918, compared with preceding fortnight.
18th September 1917.	30th September 1917.	12th October 1917.	31st October 1917.	14th November 1917.	24th November 1917.	15th December 1917.	31st December 1917.	18th January 1918.	31st January 1918.	15th February 1918.	28th February 1918.	15th March 1918.	
sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	sr. ch.	Per cent.
7 8	7 0	7 0	7 0	6 0	6 0	6 0	6 0	6 0	6 8	6 0	6 0	6 0	Nil
7 0	6 6	6 6	6 6	5 12	5 12	5 7	5 2	5 2	5 2	5 2	5 2	5 2	Nil
...
9 4	9 4	9 0	8 8	8 4	8 8	8 0	8 0	7 12	8 0	7 12	8 0	7 12	+3
10 0	10 0	10 0	9 12	8 8	8 0	7 8	7 8	7 8	8 0	8 8	8 8	8 8	Nil
10 4	10 0	10 0	9 0	9 0	8 8	8 4	8 6	8 10	8 8	8 10	8 4	8 8	-3
9 0	8 14	9 0	8 12	8 8	8 8	7 12	7 8	7 8	7 8	7 4	6 8	6 8	Nil
9 8	9 8	9 4	9 4	9 0	8 4	8 0	7 8	8 0	8 0	8 8	8 4	8 8	-2
9 12	9 12	9 12	9 12	9 10	8 2	7 14	8 2	8 2	7 14	8 2	8 2	8 2	Nil
9 12	9 12	9 12	9 4	8 8	8 8	7 12	7 12	8 0	8 0	7 12	7 12	8 0	-3
9 6	9 4	9 4	9 4	8 12	8 10	7 12	7 12	7 12	8 0	7 10	7 0	7 6	-5
9 4	9 6	9 2	8 15	8 15	8 12	8 4	8 1	8 1	8 1	7 5	7 5	7 7	-2
9 4	9 0	9 0	8 12	8 12	8 8	7 12	7 12	7 12	8 0	7 8	7 4	8 0	-9
10 0	10 0	10 0	9 12	9 0	8 4	8 0	8 0	8 0	8 0	7 0	7 4	8 0	-9
...	8 8	...	8 1	8 0	7 8	7 8	7 8	7 4	7 0	6 12	6 8	6 8	Nil
9 4	9 4	9 0	9 0	9 0	8 4	7 8	7 14	7 8	7 8	7 0	7 4	9 0	-19
10 8	10 12	10 8	9 8	9 4	9 8	8 8	9 8	8 8	8 8	8 4	7 12	7 12	Nil
10 8	10 4	10 4	9 14	9 12	9 2	8 11	8 14	8 4	8 1	7 10	7 10	8 10	-12
9 10	10 2	9 12	9 8	9 12	...	8 14	8 4	8 0	8 2	8 0	7 14	9 2	-14
9 4	9 4	8 15	8 5	8 5	8 5	7 11	7 11	7 11	7 11	7 11	7 11	7 11	Nil
9 12	9 0	8 12	8 12	7 14	7 14	7 12	7 8	7 6	6 14	7 4	7 10	7 10	Nil
11 0	11 0	11 0	11 0	11 0	10 0	10 0	10 0	10 0	10 0	10 0	9 8	9 8	Nil
8 15	8 15	7 12	...	...	...	...	...	5 9	5 9	5 9	5 9	5 9	Nil
9 9	9 10	9 10	9 10	9 2	8 12	8 2	8 0	8 0	7 13	7 13	7 8	7 13	-4
...
7 8	7 8	6 0	6 0	6 0	6 0	6 0	5 6	5 6	5 6	5 6	5 6	5 6	Nil
8 0	8 0	7 10	7 10	7 10	7 4	6 8	6 8	6 8	6 8	6 8	6 8	6 8	Nil
8 0	8 0	7 0	6 0	6 0	6 0	6 0	6 0	6 0	6 8	6 8	6 8	6 0	+8
8 6	8 6	8 6	8 6	8 6	7 15	7 15	7 15	7 15	7 15	8 6	7 15	7 15	Nil
11 0	11 0	9 12	10 0	10 0	10 0	9 0	8 8	9 0	9 0	7 8	7 0	8 0	-13
10 8	10 0	10 0	10 0	9 0	8 12	8 8	8 14	9 0	9 0	9 0	9 0	9 0	Nil
9 8	9 8	9 8	9 8	9 8	9 8	8 8	8 8	8 0	8 0	7 0	7 0	7 0	Nil
8 8	8 8	7 12	7 12	7 12	7 0	7 4	7 4	7 4	7 0	6 0	6 0	6 0	Nil
9 8	9 8	9 8	9 8	9 8	7 14	7 14	7 8	7 8	7 8	7 14	7 14	7 14	Nil
5 1	5 1	5 1	5 1	5 1	5 1	7 0	7 0	7 0	7 0	7 0	7 0	7 0	Nil
7 12	8 0	8 4	8 4	8 14	8 14	8 9	7 12	7 12	8 4	7 12	7 12	7 5	+6
9 4	9 4	9 2	9 0	8 12	8 4	7 14	7 12	7 12	7 15	7 9	7 6	7 12	-4
108	108	105	106	109	115	121	123	123	120	126	129	123	

Variations expressed in Index Numbers during the fortnight ending the 15th March as compared with those in the previous fortnight in 1915 and 1917 :-

	1918.			1917.		
	28th February	15th March	Increase or Decrease.	28th February	15th March	Increase or Decrease.
			Per cent.			Per cent.
India . . .	100	96	+4	100	100	Nil
Punjab . . .	100	100	Nil	100	97	-3
United Provinces .	100	91	-9	100	96	-4
Central Provinces and Berar.	100	100	Nil	100	99	-1

C.—Comparative prices of Wheat in Indian ports and London per quarter of 49½ lbs.

IN INDIAN PORTS.

[Index Numbers—Prices for the week ending the 30th July, 1914=100]

Date.	KARACHI.				BOMBAY (DELHI No. 1 WHITE PRISTY).		CALCUTTA CLUB No. 2.	
	WHITE (5% BARLEY, 5% DIET, AND 30% RED).		RED (5% BARLEY, 5% DIET, AND 95% RED).					
	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.
ending 30th July 1914.	s. d. 31 6	100	s. d. 31 3	100	s. d. 32 9	100	s. d. 34 9½	100
6th August	31 3	99	31 0	99	32 10½	100	34 9½	100
3rd September	34 6	110	34 3	110	...	...	34 10½	100
1st October	35 9	113	35 1½	113	33 7	103	...	...
5th November	38 9	123	38 0	123	34 9½	103	41 8½	120
3rd December	40 0	127	39 0	125	35 10½	110	44 4	127
30th "	44 3	140	41 6	133	40 7½	124	...	...
7th January 1915	42 6	135	39 6	126	41 0	125	47 4	136
4th February	45 0	143	43 0	138	43 1	128	48 10	140
25th "	50 0	159	48 0	154	41 2	126	50 10	146
4th March	44 6	141	42 6	136	38 4	117	49 10	143
1st April	43 0	133	39 0	125	35 8½	109	40 10½	117
6th May	37 6	119	36 9	118	38 5	117	34 4½	99
3rd June	36 6	116	35 9	114	39 7½	121	34 10½	100
2nd July	34 0	108	33 3	106	...	...	35 10½	108
23rd "	34 9	110	34 0	109	38 6½	118	37 1½	107
6th August	34 9	110	34 0	109	...	...	38 7½	111
27th "	36 0	114	35 0	112	41 4½	126	39 4½	113
3rd September	36 3	115	35 3	113	42 1	123	40 10	117
29th "	38 0	121	37 3	119	40 0	123	40 4½	116
8th October	37 6	119	36 9	118	39 5½	120	40 10½	117
5th November	37 9	120	37 3	119	40 4	123	43 4	123
3rd December	36 9	117	36 6	117	39 6	121	41 10	120
7th January 1916	37 4½	119	37 1½	119	39 11	123	43 4	123
4th February	34 9	119	34 6	110	38 9	118	37 10	109
3rd March	33 9	107	33 6	107	37 5	114	38 10	112
7th April	30 9	98	30 6	98	35 3	108	33 11	95
5th May	28 10½	92	28 7½	92	33 8	108	32 11	95
13th "	34 3	109	30 0	96	33 8	108	33 5	93
2nd June	30 3	96	30 0	96	34 7	106	33 3	96
30th "	29 0	93	28 9	93	33 4	103	33 3	94
7th July	29 9	94	29 6	94	34 0	106	33 5	93
14th "	32 0	102	31 9	102	33 8	103	33 3	95
23rd "	33 6	106	33 3	106	35 6	108	33 4½	96

C.—Comparative prices of Wheat in Indian ports and London per quarter of 49½ lbs.—contd.

IN INDIAN PORTS—contd.

[Index Numbers—Prices for the week ending the 30th July, 1914=100.]

Date.	KARACHI.		BOMBAY (DELHI No. 1 WHITE FINEST).		CALCUTTA CLUB No. 2	
	WHITE (5% BARLEY, 3% DIRT, AND 30% RPD).	RED (5% BARLEY, 3% DIRT, AND 30% RPD).	WHITE (5% BARLEY, 3% DIRT, AND 30% RPD).	RED (5% BARLEY, 3% DIRT, AND 30% RPD).	WHITE (5% BARLEY, 3% DIRT, AND 30% RPD).	RED (5% BARLEY, 3% DIRT, AND 30% RPD).
	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.
Week ending 4th August 1916	34 0	108	38 9	108	38 6	108
" 11th "	35 0	111	31 6	110	36 6½	110
" 25th "	35 10½	114	34 10½	112	36 5	111
" 31st "	36 3	115	34 3	113	36 3½	111
" 8th September	35 4½	112	34 4½	110	36 7½	112
" 22nd "	34 0	108	33 0	106	35 6	108
" 18th October	35 6	113	34 6	110	34 9½	108
" 20th "	34 3	109	33 3	106	34 4	106
" 27th "	35 6	113	34 6	110	35 2	107
" 3rd November	36 3	115	35 3	113	37 0	113
" 10th "	36 9	117	35 9	114	37 0	113
" 17th "	36 6	116	35 6	114	36 7	113
" 24th "	37 9	120	36 9	118	39 2	120
" 1st December	38 6	122	37 6	120	39 3	120
" 8th "	38 9	123	37 9	121	39 4	120
" 22nd "	39 0	124	38 0	122	38 0	116
" 29th "	39 3	125	38 3	123	37 6	114
" 5th January 1917	39 0	124	38 0	123	38 1	116
" 12th "	40 6	129	39 6	126	38 2	117
" 19th "	40 3	128	39 3	126	37 6	114
" 26th "	40 6	129	39 6	126	38 3	111
" 2nd February	40 0	127	39 0	125	38 3	112
" 9th "	39 6	125	38 6	123	37 2	113
" 16th "	38 3	121	37 3	119	37 2	113
" 23rd "	39 0	124	38 0	123	37 3	113
" 2nd March	38 7½	123	37 7½	120	36 9	112
" 9th "	38 6	122	37 6	120	37 0	113
" 30th "	38 0	121	37 0	118	36 9	112
" 6th April	38 0	121	37 0	118	38 1	116
" 13th "	38 6	123	37 6	120	37 4	114
" 4th May	37 0	117	36 0	115	36 7	112
" 11th "	35 0	111	34 0	109	37 8	115
" 18th "	34 6	110	33 6	107	37 2	113
" 25th "	35 0	111	34 0	109	37 6	114
" 1st June	35 6	113	34 6	110	37 8	115
" 8th "	35 6	113	34 6	110	39 2	120
" 15th "	35 6	113	34 6	110	38 10	119
" 22nd "	35 6	113	34 6	110	38 10	119
" 29th "	35 6	113	34 6	110	39 6	121
" 6th July	35 9	113	34 9	111	39 6	121
" 13th "	35 9	113	34 9	111	39 3	120
" 20th "	36 9	117	35 9	114	39 6	121
" 27th "	37 3	118	36 3	116	38 5	117
" 3rd August	37 0	117	36 0	115	38 1	116
" 10th "	36 0	114	35 0	112		35 8
" 17th "	36 0	114	35 0	112		35 4
" 24th "	36 6	116	35 6	114	38 3	111
" 31st "	36 6	116	35 6	114	35 2	107
" 7th September	37 3	118	36 3	116	36 3	111
" 14th "	37 9	120	36 9	118	37 3	118
" 21st "	38 0	121	37 0	118	38 1	116
" 28th "	37 9	120	36 9	118	37 8	115
" 5th October	37 9	120	36 9	118	37 11	118
" 12th "	38 0	121	37 0	118	38 1	116
" 19th "	38 6	122	37 6	120	38 1	116
" 26th "	38 9	123	37 9	121	40 8	124
" 2nd November	39 0	124	38 0	122	41 0	125
" 9th "	41 6	132	40 6	130	40 1	122
" 16th "	41 0	130	40 0	128	39 7	121
" 23rd "	42 0	133	41 0	131	40 1	122
" 30th "	43 0	137	42 0	134	40 8	124
" 7th December	41 9	135	40 9	130	40 3	123
" 14th "	41 9	135	40 9	130	40 3	123
" 21st "	43 0	137	42 0	134	40 2	123
" 28th "	43 0	137	42 0	134	40 5	123
" 4th January 1918	42 3	134	41 3	133	40 5	123
" 11th "	42 0	133	41 0	131	41 0	125
" 18th "	42 0	133	41 0	131	40 3	123
" 25th "	40 0	127	39 0	126	40 2	123
" 1st February	39 3	125	38 3	122	39 11	123
" 8th "	43 0	137	42 0	134	40 5	123
" 15th "	41 6	132	40 6	130	40 10	125
" 22nd "	42 6	135	41 6	133	40 10	125
" 1st March	42 5	135	41 5	133	41 3	126
" 8th "	42 6	135	41 6	133	41 1	125
" 15th "	42 0	133	41 0	131	40 6	124
" 22nd "	42 0	133	41 0	131	40 8	124
" 29th "	41 6	133	40 6	130	40 9	124
" 5th April	41 6	133	40 6	130	41 2	126
" 12th "	41 8	134	40 8	130	41 9	127

C.—Comparative prices of Wheat in Indian ports and London per quarter of 492 lbs.—*contd.*
IN LONDON—*contd.*

Numbers—Price on 30th July, 1914, in the case of Choice White Karachi and that on the first date available in the case of other grades taken as 100.]

Date.	CHOICE WHITE KARACHI.		RED KARACHI.		DUBLIN.		CHOICE WHITE BOMBAY.		CLUB No. 1.		CLUB No. 2.	
	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.	Price.	Index Numbers.
	s. d.		s. d.		s. d.		s. d.		s. d.		s. d.	
June 1916	65 0 Aug.-Sept.	165	...	...	...	...	...	...	...	...	...	...
"	71 0 Do.	180	70 6 Aug.-Sept.	141	...	...	...	...	...	...	...	...
"	69 8 Do. sellers.	175	68 9 Do. sellers.	137	...	...	...	...	...	...	...	...
"	72 0 Do. Sept.-Oct.	183	Nominal.	...	...	...	...	...	...	...	...	...
"	72 6 Sept. sellers.	184	Do.	...	...	...	...	...	...	...	...	...
ember,	73 0 Oct. paid.	185	Do.	...	...	...	...	...	...	...	...	...
"	72 8 Oct. sellers.	183	Do.	...	...	...	...	...	...	...	...	...
"	71 0 Do.	180	Do.	...	...	...	...	...	...	...	...	...
"	71 9 sellers.	182	Do.	...	...	...	...	...	...	...	...	...
ber	72 8 Oct. paid.	183	Do.	...	...	...	...	...	...	...	...	...
"	73 9 Oct.-Nov. sellers.	187	Do.	...	...	...	...	...	...	...	...	...
"	75 6 Do.	191	Do.	...	...	...	...	...	...	...	...	...
"	No sellers	...	Do.	...	...	...	...	...	...	...	...	...
ember	79 0 paid	200	Do.	...	79 6 seller.	157	...	...	...	...	...	...
"	80 0 passage	203	Do.	...	79 6 Noml.	157	...	...	...	...	...	...
"	80 8 Nov.-Dec. sellers.	203	Do.	...	79 6 Do.	157	...	...	...	...	...	...
"	81 0 paid	205	Do.	...	79 6 Do.	157	...	...	...	...	...	...
ember	82 0 buyers	208	Do.	...	79 6 Do.	157	...	...	...	...	...	...
3th Dec. 1916	No sellers	...	Do.	...	79 6 Do.	157	...	...	...	...	...	...
ember 1916	82 0 paid	208	81 6 paid.	163	79 6 Do.	157	...	...	...	...	...	...
ec. '16 to Jan. 1917.	No sellers	...	Nominal	...	79 6 Do.	137	...	...	...	...	...	...
26th Jany.	82 0	208	Do.	...	79 6 Do.	157	...	...	...	...	...	...
February to March 1917	82 0 Feb.-Mar. & Mar.-April.	208	No sellers.	...	79 6 Do.	157	...	...	...	...	...	...
"	83 0 April-May	210	Do.	...	79 6 Do.	157	...	...	...	...	...	...
4th May '17	85 0 " "	215	Do.	...	79 6 Do.	157	87 6	129	...	...	...	...
h " "	86 9 May-June quoted.	220	Do.	...	79 6 Do.	157	87 6	129	...	...	...	...
to 6th July	86 9 quoted	220	86 3.	173	86 9	171	87 6	129	86 9	129	...	...
30th July	86 9 " "	220	86 3 afloat	172	86 9 afloat	171	89 6	132	86 9	129	...	...
to 10th Aug.	No sellers. Nominal	...	...	...	...	...	...	...	...	...	...	...
th Aug. "	86 9 sellers	220	86 3 sellers	172	86 9 sellers	171	89 6 sellers	132	86 9 sellers	129	...	...
1917	86 9 Nominal	220	86 3 N.	172	86 9 N.	171	89 6 N.	132	86 9 N.	129	...	...
ember '17 } Jan. '18 }	78 6	197	77 6	155	77 6	153	79 0	116	...	...	78 0	154
ry to 12th 8.	80 0	208	79 6	159	78 6	157	81 0	119	...	...	80 0	158

DEPARTMENT OF STATISTICS, INDIA

CALCUTTA, APRIL 5, 1918.

Supplementary Memorandum on the WHEAT CROP of 1917-18 (for the period ending 31st March.)

Since the publication of the Second Wheat Forecast on March 13, 1918, revised estimates of area have been received from the United Provinces, the Central Provinces and Berar, and the North-West Frontier Province. The total revised area for All-India thus stands at 34,688,000 acres, as against 34,469,000 acres reported in the Second Forecast.

The recent rainfall has improved the condition of the unirrigated* crop which was suffering through drought. The condition of the irrigated crop continues to be good.

Area on 31st March, 1918.

Provinces and States	Area reported in 2nd forecast, 1917-18 published on March 13, 1918	Present Estimates 31st March 1918	Increase + as compared with 2nd forecast
	Acres	Acres	Acres
Punjab (including Native States) .	11,578,000	11,578,000	...
United Provinces .	7,030,000	7,193,000	+143,000
Central Provinces and Berar (including Native States) .	3,908,000	3,980,000	+72,000
Bombay and Sind (including Native States) .	2,880,000	2,880,000	...
Bihar and Orissa .	1,224,000	1,224,000	...
North-West Frontier Province . . .	1,214,000	1,218,000	+4,000
Bengal . . .	124,000	124,000	...
Delhi . . .	55,000	55,000	...
Ajmer-Merwara . . .	17,000	17,000	...
Central India . . .	3,851,000	3,851,000	...
Rajputana . . .	1,418,000	1,418,000	...
Hyderabad . . .	1,151,000	1,151,000	...
Mysore . . .	4,000	4,000	...
Total .	34,469,000	34,688,000	+219,000

Harvesting has not yet begun in the Punjab, the North-West Frontier Province, Delhi, and Ajmer-Merwara; it has just commenced in Sind; in the eastern and southern districts of the United Provinces and in Bihar and Orissa, it is in full swing; in the Central Provinces and Berar, in the Bombay Presidency and in Bengal it is approaching completion. Threshing has begun in the Central Provinces and Berar, and also in Bihar and Orissa, and is in full swing in the Bombay Presidency and Bengal.

The provincial reports are summarised below:—

Punjab.—There has been no change in the estimate of area sown. Some rain fell in the unirrigated tracts in the beginning of March, and general rain was received in the second half of that month, the fall being heavy in the sub-montane

tracts. The rainfall has improved the prospects of the crop, and it would have been more beneficial had it been earlier. The irrigated crop is good. Harvesting will begin by the middle of this month. This is slightly later than usual on account of late rains. The prospects of yield are satisfactory on irrigated areas, where the average outturn is estimated at 105 per cent of the normal, and fair on unirrigated areas, where the outturn is estimated at 85 per cent of the normal.

United Provinces.—According to the latest returns received from village accountants, the total area amounts to 7,193,000 acres, which is 143,000 acres more than that reported in the previous forecast. There was some rain with hail in the western districts towards the end of March, causing damage to the crop in places. Harvesting is in full swing in the eastern districts and in Bundelkhand. The average outturn is estimated at 90 per cent of the normal. The condition of the irrigated crop is good, but the unirrigated crop, especially in Bundelkhand, is turning out somewhat poorer than was anticipated.

Central Provinces and Berar.—The area sown in the British districts is now estimated at 3,848,000 acres, which is about 2 per cent above the estimate made in the second forecast. The estimate for the Native States of Khairagarh and Nandgaon remains unchanged (132,000 acres). The combined area comes to 3,980,000 acres, as against 3,908,000 acres reported in the Second Forecast. The weather has been cloudy and universally cool for this season. In the last week of February and in March light showers were received in most districts. Harvesting is approaching completion, and threshing has begun. The average yield for the British districts is estimated at about 80 per cent of the normal, while that in Nandgaon and Khairagarh is estimated at 100 and 85 per cent, respectively.

Bombay and Sind.—No change has been reported in the estimate of area sown. In the Presidency harvesting is almost completed and threshing is in full swing. The average outturn is estimated at normal in Gujarat, above or about normal in the three northern districts of the Deccan and 65 to 85 per cent elsewhere. In the Karnatak the crop is expected to be 75 to 85 per cent of the normal. In Sind the crop is doing fairly well, and harvesting has commenced on the Jamrac Canal. The yield is not likely to be heavy.

Bihar and Orissa.—No change has been reported in the estimate of area sown. The crops suffered owing to want of winter rains. Harvesting continues, and is likely to be completed by the end of this month. Threshing has commenced but is not yet in full swing. The yield is not satisfactory. The average outturn is conditionally estimated at about 90 per cent of the normal.

North-West Frontier Province.—The total area is now estimated at 1,218,000 acres, which is 4,000 acres more than the second forecast estimate. Rain has recently fallen throughout the province, greatly benefitting the standing crop, especially on unirrigated areas, although there has been some damage in parts owing to excessive rainfall. Harvesting is not

* The unirrigated area under wheat is, on the average of the five years ending 1915-16 about 49 per cent of the total wheat area in the Punjab, 51 per cent in the United Provinces, and 72 per cent in the North-West Frontier Province.

generally undertaken before the end of April. The average outturn is expected to be about normal, except in the Kohat district.

Bengal.—No change has been reported in the estimate of area sown. The growth of the crop has been greatly affected owing to the absence of rain throughout the cold weather. Harvesting commenced about the middle of March and is expected to be completed in most places by the middle of this month. Threshing is in full swing. The reports of yield are generally unsatisfactory except in Birbhum, Bankura, and Midnapore, where the yield is reported to be good. The average outturn is estimated at 70 per cent of the normal.

Delhi.—No change has been reported in the estimate of area sown. The present condition of the standing irrigated crop is good, and that of the unirrigated crop average.

Ajmer-Merwara.—No change has been reported in the estimate of area sown. There has been no

damage to crops. Harvesting has not yet commenced. The average outturn is estimated at 75 per cent of the normal.

Wheat in Foreign Countries.—From unofficial sources it appears that drought in the south-western region of the winter wheat belt in the United States of America is now over. Texas has had good rains, and elsewhere snow has fallen, in some parts very heavily. In Canada reports of autumn ploughing are not favourable. Fine favourable weather is prevailing in the Argentine; reports of northern crop are very good, and the total exportable surplus is estimated at 3,000,000 to 3,500,000 tons. In Australia the total crop is estimated at 3,214,000 tons, and the exportable surplus at 2,143,000 tons. In France there is an increase of 700,000 acres in area under wheat this year and it is hoped that there will be a further increase as the result of spring sowings; the appearance of the crop is reported to be magnificent.

G. FINDLAY SHIRRAS,

Director of Statistics



The Gazette of India.

PUBLISHED BY AUTHORITY.

No. 17. } **SIMLA, SATURDAY, APRIL 27, 1918.**

Separate paging is given to this Part in order that it may be filed as a separate compilation.

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PART I.

Government of India Notifications, Appointments, Promotions, &c.

HOME DEPARTMENT.

NOTIFICATIONS.

MEDICAL.

Simla, the 25th April, 1918.

No. 106.—Major H. Ross, M.B., F.R.C.S.I., I.M.S., Additional Assistant Director General, Indian Medical Service, is appointed to be Assistant Director General, Indian Medical Service (Stores), with effect from the date on which he assumes charge of the latter office.

(615)

The 26th April, 1918.

No. 108.—The services of Assistant Surgeon Abdul Aziz Faraqi are replaced at the disposal of the Government of the Punjab, with effect from the afternoon of the 8th April 1918.

POLITICAL.

The 23rd April, 1918.

No. 870.—The services of the Hon'ble Sir Verney Lovett, K.C.S.I., I.C.S., are replaced at the disposal of the Government of the United Provinces, with effect from the 16th April 1918.

No. 872.—The services of the Hon'ble Sir Basil Scott, Kt., Bar-at-Law, are replaced at the disposal of the Government of Bombay, with effect from the 16th April 1918.

The 26th April, 1918.

No. 886.—In pursuance of Rule 12-B of the Defence of India (Consolidation) Rules 1915, as subsequently amended, the Governor-General in Council is pleased to declare the area specified in the schedule annexed hereto to be an area which it is necessary to safeguard in the public interest.

SCHEDULE.

Area.

The area comprised within the following boundaries :—

- (i) On the north the Bassein Creek.
 - (ii) On the east a line drawn north and south through a point 4 miles east of the easternmost point of Elephanta Island.
 - (iii) On the south a line drawn east and west through a point 7 miles south of Colaba, tower.
 - (iv) On the west the limit of territorial waters.
- And in addition the following detached areas :—
- (i) Within a mile radius of the visual signalling station just south-west of Bassein on the north side of the Creek.
 - (ii) Within a 1 mile radius of the visual signalling station of Kalhair north-east of Thana.
 - (iii) Within 1 mile on either side of the section of the Tansa water pipe line extending for a distance of 6 miles north-east of Bassein Creek until a tunnel through the hills is reached.
 - (iv) Within 1 mile on either side of the line of communication with Kennery Island, consisting of a submarine cable from the Island to the mainland at Alibagh, the road telegraph line from Alibagh to Khopoli *via* Pen. and thence along the telegraph line along the Great Indian Peninsula Railway from Khopoli to Thana.

S. R. HIGNELL,

Offg. Secretary to the Government of India.

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATIONS.

Simla, the 22nd April, 1918.

No. 1066-I. B.—In exercise of the powers conferred by the Indian (Foreign Jurisdiction) Order in Council, 1902, and of all other powers enabling him in that behalf, the Governor-General in Council is pleased to direct that the following addition shall be made to the notification of the Government of India in the Foreign and Political Department No. 318-D., dated the 16th January 1917, as subsequently amended, applying certain enactments to the Civil and Military Station of Bangalore, namely :—

After entry No. 87-A., in the schedule, the following shall be inserted, namely :—

87-B. The Indian Companies Restriction Act, 1918 (XII of 1918).

Secretary to the Government of India.

The 25th April, 1918.

No. 847-Est.-A.—Major A. J. H. Grey, of the Political Department, is granted privilege leave for three months combined with furlough for one year and three months, with effect from the 12th April 1918, under Articles 233 and 308 (b) of the Civil Service Regulations.

No. 848-Est.-A.—Mr. A. T. Holme, Resident in Mewar, is appointed to hold charge of the current duties of the office of Assistant Resident, Mewar, in addition to his own duties, with effect from the 12th April 1918 and until further orders.

The 27th April, 1918.

No. 1147-I.C.—His Excellency the Viceroy and Governor-General is pleased to confer upon Raja Ramanuj Saran Singh Deo, Feudatory Chief of Surguja, in the Central Provinces, the title of Maharaja as an hereditary personal distinction.

B. E. HOLLAND,
Secretary to the Government of India.

FINANCE DEPARTMENT.

NOTIFICATIONS.

LEAVE AND APPOINTMENTS.

Simla, the 24th April, 1918.

No. 470-F.E.—The following arrangements affecting Superintendents in the Finance Department Secretariat are notified :—

With effect from the 20th April, 1918.

Mr. A. R. Rebello, Officiating Superintendent, Class III, to be temporary Superintendent, Class III.

Mr. N. C. Mukerji, Secretariat Assistant, Class III, to officiate in Class III of Superintendents.

The 26th April, 1918.

No. 480-F.E.—In notification No. 260-F. E., dated the 7th March 1918, published on page 357 of Part I of the *Gazette of India*, dated the 9th March 1918, relating to Mr. A. H. King read "until further orders" for the words "during the absence on leave of Mr. Shaw" in the last line.

No. 481-F.E.—Mr. B. K. Roy Chawdhuri, Assistant Accounts Officer, Class II, office of the Accountant General, Bengal, has been granted privilege leave for two months and twenty-three days, with effect from the 18th March 1918.

No. 482-F.E.—Dr. W. A. K. Christie, Chemist, Geological Survey of India, has been appointed Deputy Assay Master, Calcutta, with effect from the 12th April 1918.

No. 483-F.E.—Mr. K. C. Biswas has been posted as Assistant Accountant General, United Provinces, with effect from the 10th April 1918.

No. 484-F.E.—The privilege leave for 36 days granted to Mr. B. K. Chatterjee, Assistant Accountant General, Bengal in Notification No. 1339-F.E., dated the 5th December 1917, published on page 1919 of the *Gazette of India*, Part I, dated the 8th December 1917, was extended by one day.

No. 485-F.E.—Mr. F. L. Silva, Assistant Accounts Officer, Class II, office of the Accountant General, Bombay, has been granted privilege leave for six weeks, with effect from the 11th April 1918.

H. F. HOWARD,
Secretary to the Government of India.

DEPARTMENT OF REVENUE AND AGRICULTURE.

NOTIFICATION.

LAND SURVEYS.

Simla, the 25th April, 1918.

No. 356-8-6.—Major H. L. Crosthwait, R.E., Deputy Superintendent, Survey of India, is appointed to officiate as Superintendent, with effect from the date on which he assumed charge of the Northern Circle, *vice* Lieutenant-Colonel C. H. D. Ryder, C.I.E., D.S.O., R.E., on deputation on field service, and until further orders.

R. A. MANT,
Secretary to the Government of India.

DEPARTMENT OF COMMERCE AND INDUSTRY.

NOTIFICATIONS.

(COMMERCE—WAR.)

Simla, the 27th April, 1918.

No. 2043.—In exercise of the powers conferred by section 3 of the Import and Export of Goods Act, 1916 (XI of 1916), and in supersession of this Department Notification No. 8413, dated the 21st July 1917, as subsequently amended, the Governor General in Council is pleased to prohibit the import and export of all goods, directly or indirectly, from and to China, except such goods as are shipped by or consigned to the trading concerns in China named in the Schedule hereto attached.

Provided that nothing in this Notification shall be taken to apply to the British Colony of Hongkong.

Provided also that nothing in this Notification shall be deemed to authorise the import or export of any article, the import or export of which is prohibited by or under any enactment.

SCHEDULE.

His Majesty's Diplomatic, Consular, Military, and Naval Officers.	Andrews & George, Shanghai.
His Majesty's Office of Works.	Ang Hing & Co., Foochow.
His Majesty's Supreme Court for China.	Ang Hoon Cho, Dr., Swatow.
British Missionary Bodies, and Missionary Bodies of Neutral and Allied countries.	Anglo-Chinese Dispensary, Shanghai, Hankow.
	Anglo-Chinese Eastern Trading Company Limited, Harbin.
	Anglo-Chinese Engineering Association, Peking.
	Anglo-Chinese Indenting Company, Shanghai.
	Anglo-Dutch (Java) Plantations Limited.
	Anglo-French Land Investment Co., Ltd.
	Anglo-German Brewery, Shanghai.
	Anglo-Java Estates Limited, Shanghai.
	Aquarius Company, Shanghai.
	Arcade Amusement Company, Tientsin, Peking.
Aaron, F.	Ardath Tobacco Co., Ltd.
Abdolally, Ebrahim, & Co., Shanghai, Canton.	Arkell & Douglas, Inc.
Abe Kobei, Shanghai.	Arnaud Coste & Dent, Shanghai.
Abe & Co., Mukden.	Arnhold Bros. & Co., Ltd.
Abeichi & Co., Shanghai.	Arnhold, H. E.
Abraham, D. E. J., Shanghai.	Arthur & Co., Ltd.
Adair, Graham & Co., Tientsin.	Arts & Crafts Limited, Shanghai.
Adair, N., Tientsin.	Ashton & Co., Ltd.
Adair, T., Shanghai.	Asiatic Petroleum Company Limited.
Ah Ho & Co., Amoy.	Assomull, W. & Co., Shanghai.
Ah Kow (Ah Kau) P., & Sons, Amoy.	Astor Drapery Store, Shanghai.
Aird & Skinner, Drs., Hankow.	At Chi, Shanghai.
Akai Yoko, Tientsin.	Atkinson & Dallas Limited.
Albert & Wulschleger, Canton.	Atlas Assurance Co., Ltd., Shanghai.
Algar & Co., Ltd., Shanghai.	Atwood, Dr. Paul H., Tientsin.
Ali Hassanhoff, Shanghai.	Au Petit Louvre, Shanghai.
Alieff Ouskouli, M. H., Shanghai.	Audient, Jean, & Cie., Shanghai.
Allen, Edgar, & Co., Ltd., Shanghai.	Ault & Wiborg Co.
Allen & Hanburys Limited.	Australian Dairy Farm, Shanghai.
Alma Estates Limited, Shanghai.	Australian Produce Co., Shanghai.
American Asiatic Trading Co. of San Francisco, Shanghai.	Australian Trading Company, Shanghai.
American Chinese Drug Store, Chungking.	Auto Palace Co., Shanghai.
American Dry Egg Company (H. Kirschbaum), Shanghai.	Ayer Tawah Company Limited, Shanghai.
American Machinery and Export Company, Tientsin.	Azadian, J., Shanghai.
American Sales Corporation, Shanghai.	
American Trading Company.	Babcock & Wilcox Limited.
Amherst Rubber Estates Limited, Shanghai.	Bailoy, H. G. C., Hankow.
Amouroux, J. (Hai Lin Yang Hang), Peking.	Bakels & Co.
Amoy Electric Light and Power Co., Ltd.	Ban Lam Drug Stores, Amoy.
Amoy Ice Manufacturing Co., Ltd.	Banham, F. C., Shanghai.
Amoy Tinning Company, Limited.	Bank of Chosen.
Anderson Meyer, & Co.	
Anderson, A. L., & Co., Shanghai.	
Anderson, J. O., Shanghai.	
Anderson, Robert, & Co.	
Andrew, J. H., & Co., Limited, Shanghai.	

- Bank of Taiwan Limited.
 Banker & Co.
 Bannister, T. D. W.
 Banque Belge pour l'Etranger.
 Banque de l'Indo-Chine.
 Banque Industrielle de Chine.
 Bansuiken, Shanghai.
 Baring, F., Shanghai.
 Barkley Company, Inc.
 Barlow & Co.
 Barma, S. T., Shanghai.
 Barrett, E. G., Shanghai.
 Barry, B. M. & Co., Chungking.
 Barry, G. R. & Co., Shanghai.
 Batavia Sea and Fire Insurance Co.
 Bathgate & Co., Foochow.
 Batu Anam Rubber Company Limited.
 Baudet & Compagnie, R., Canton.
 Beck, M. G., Shanghai.
 Bègue Henri, Tientsin.
 Belgian Brick Factory, Tientsin.
 Belgian Trading Co.
 Bell, G. E., Pakhoi.
 Bell, H. F. L., Shanghai.
 Ben Albert & Co., Shanghai.
 Ben & Co., Swatow.
 Bena, G. A.
 Benigno Crespi, Soc. Anon.
 Benjamin, D. H., Shanghai.
 Benjamin & Potts, Shanghai.
 Bentz, Otto, Shanghai.
 Berger & Sons, Ltd, Lewis, Shanghai.
 Bergmann, Edward, Tientsin.
 Bezpaloff, F. P., Harbin.
 Bianchi, C., Shanghai.
 Bielfield, Alex., & Co., Shanghai.
 Birchall, E. F., Peking.
 Bissett, J. P., & Co., Shanghai.
 Black, Alfred, Shanghai.
 Black, J. F., Tientsin.
 Blake, F. A., & Sons, Shanghai.
 Blauche, Charles, Harbin.
 Bland, H. E., & Co., Tientsin.
 Blix, Carl, Shanghai.
 Block, E., Shanghai.
 Blockhuys, V., Shanghai.
 Bomanjee & Co., Canton.
 Bona, F., Peking.
 Bookless, A., Ningpo.
 Boolehand, W., Canton.
 Botelho Bros., Shanghai.
 Bourgery, C., Peking.
 Bow On Drug Company, Canton.
 Bawern & Co., Shanghai.
 Boyd & Co., Amoy.
 Boyer, Mazet & Co., Canton.
 Boyes, Bassett, & Co., Shanghai.
 Boylan, J. H., Shanghai.
 Bracco, C., & Co., Shanghai.
 Bradford Dyers' Association.
 Bradley & Co., Limited.
 Brand, H. S., & Co.
 Brandt, A., & Co., Hankow.
 Brandt, A. L., Shanghai.
 Brandt & Rodgers, Shanghai.
 Brangwyn & Hobson, Drs., Swatow.
 Brent, A. D.
 Brewer & Co., Limited, Shanghai.
 Bridges, H.
 Bristol & Chinese Dispensary, Shanghai.
 British-American Tobacco Company, Limited.
 British and Chinese Corporation.
 British Cigarette Company Limited.
 British Dominions General Insurance Co.
 British Flower Shop, Shanghai.
 British and Foreign Bible Society.
 British and Foreign Marine Insurance Co., Ltd.
 British Insulated and Helsby Co., Ltd.
 British Manufacturers' Agency (Wong Chuen Yung.)
 British Medical Imports Co. (F. J. Norbury & Son).
 British Municipal Councils in China.
 British Post Offices in China.
 British Traders' Insurance Co., Ltd., Shanghai.
 Brockett & Co., Foochow.
 Brockett, E., & Co., Foochow.
 Brook E., & Co., Shanghai.
 Brossay, René, Harbin.
 Browett, H., Shanghai.
 Brunner, Mond & Co., Ltd.
 Brush Electrical Engineering Company.
 Bryant & Ryde, Shanghai.
 Bukit Toh Alang Rubber Estates, Ltd.
 Bulin & Co., Hankow.
 Bulsara Bros., Tientsin.
 Burin, Yoko.
 Burkhardt, Amidani & Co., Shanghai.
 Burkhardt, L. R., Shanghai.
 Burkill, A. R., & Sons, Shanghai.
 Burr Photo Co., Shanghai.
 Burrongs, Wellcome & Co., Ltd.
 Burtenshaw & Co., Hankow.
 Bute Plantations (1913) Limited.
 Butler, A., Cement Tile Works, Ltd. Shanghai.
 Butterfield & Swire.
 Cabeldu, A., & Co., Shanghai.
 Caissial, F., Peking.
 Calavitis, G., & Co., Shanghai.
 Caldbeck MacGregor & Co.
 Calder, Marshall, & Co., Ltd., Shanghai.
 Calico Printers' Association, Ltd.
 Cannark, E., & Co., Shanghai.
 Camera Craft Company, Peking.
 Campbell, Alex., & Co.
 Canadian Government Trade Commissioner.
 Canadian Methodist Mission Press.
 Canadian Pacific Ocean Services, Ltd.
 Canton Club.
 Canton Drug Company.
 Canton Insurance Office, Limited.
 Canton Medical Hall (Tai On & Co.), Canton.
 Cantorovitch, Is.
 Caprino, P., Tientsin.
 Caravan Commercial Co., Shanghai.
 Carisio, C., Shanghai.
 Carr-Ramsey, T., Swatow.
 Carter, Macy & Co.
 Carvalho, C. C., Amoy.
 Cary & Co., Canton.
 Casa do Povo, Shanghai.
 Castellano, C., Tientsin.
 Castilho, C. M. & Co., Shanghai.
 Cathay Trading Co., Shanghai.
 Cathay Trust Limited, Shanghai.
 Catoire, Veuve A., et Fils, Hankow.
 Cattaneo, P. & Co., Peking.
 Cavadia, T. P., & Co., Shanghai.
 Cawasjee Pallanjee, Shanghai.
 Central Agency Limited.

- Central China Dispensary, Hankow.
 Central China Export & Import Company, Shanghai.
 Central China Import Company, Shanghai.
 Central China Post, Hankow.
 Central China Printing Company, Hankow.
 Central Garage Limited, Shanghai.
 Central Hospital, Peking.
 Central Insurance Co., Ltd., Shanghai.
 Central Trading Company, Shanghai.
 Cerclo Sportif Francais, Shanghai.
 Chai Shing & Co., Swatow.
 Chandless & Co., Inc., Tientsin.
 Chang, J. D., & Co., Ltd., Shanghai.
 Chang Ka Pang Wharves, Shanghai.
 Chang Pei-Shu, Chefoo.
 Chang Seng Yip Kee & Co., Swatow.
 Chang, T. S., Hankow.
 Chang Ma Electric Light & Power Co., Ltd., Amoy.
 Chao Chow Fu Dispensary, Swatow.
 Ch'ao Hsing Steam Navigation Company, Newchwang.
 Chapeaux, A. Shanghai.
 Charrey & Convery, Shanghai.
 Charrey, H., Shanghai.
 Chartered Bank of India, Australia and China
 Chauvin, Mme., Shanghai.
 Cheap Jack, Shanghai.
 Chee Hsin Cement Co., Tientsin.
 Chefoo Hairnet Company.
 Chefoo Hairnet Manufactory.
 Chefoo Lace and Hairnet Company.
 Chefoo Pharmacy.
 Chellaram, D., Canton.
 Chemor United Rubber Co. Ltd., Shanghai.
 Chempedak Rubber & Gambier Estate Co.
 Chen Kee & Co., Hankow.
 Cheng Hing Saw Mill Company, Foochow.
 Cheng Lung Bank (Shoryu Giuko), Newchwang.
 Cheng Rubber Estate Limited, Shanghai.
 Cheng Seng Dispensary, Swatow.
 Cheong Wo, Swatow.
 Cheung Hing Tai, Canton.
 Cheung On, Canton.
 Chi Hing Hairnet Co., Chefoo.
 Chio Parisien, Shanghai.
 Chiang Hing Saw Mill Company, Foochow.
 Chin Qua, Swatow.
 Chin Tong Dispensary, Kityang via Swatow.
 China Agents Company, Shanghai.
 China American Lumber Company, Tientsin.
 China American Trading Company, Inc., Tientsin.
 China Baptist Publication Society, Canton.
 China Commercial Co. (S.S. Semekh), Shanghai.
 China Commercial Steam Navigation Company, Newchwang.
 China Dispensary (Kwong On & Co.), Canton.
 China Engineering Co., Ltd., Hankow.
 China Fire Insurance Company, Limited.
 China Flour Mill Co., Ltd., Shanghai.
 China Import & Export Lumber Company, Limited, Shanghai.
 China Industrial Supply Co., Shanghai.
 China Inland Mission.
 China & Japan Trading Company, Limited.
 China & Java Export Co., Shanghai.
 China Land & Building Co., Ltd., Shanghai.
 China Land & Finance Co., Ltd., Shanghai.
 China Merchants Pongee Association, Chefoo.
 China Merchants Steam Navigation Company.
 China Mining and Metal Co., Ltd., Tientsin.
 China Mutual Life Insurance Co., Ltd.
 China Mutual Steam Navigation Company.
 China National Life Assurance, Shanghai.
 China Navigation Company, Limited.
 China Pencil Co., Ltd., Shanghai.
 China Press, Shanghai.
 China Publicity Company & Information Bureau, Shanghai.
 China Realty Company.
 China Silk Agency Company, Limited.
 China Soap & Candle Co., Ltd.
 China Strawbraid Export Company, Shanghai.
 China Sugar Refining Company.
 China Timos Limited, Tientsin.
 China Trading Company (Tin Fah Hong), Shanghai.
 Chinai, J. C., & Co., Shanghai.
 Chinese American Company, Shanghai.
 Chinese & Foreign Dispensary, Amoy.
 Chinese Government Railways.
 Chinese Optical Company, Shanghai.
 Chinese Postal Supply Dept., Shanghai.
 Chinese S.K.F. Co., Ltd., Shanghai.
 Ching Chang Jon, Tientsin.
 Ching Cheng Yung, Tientsin.
 Ching Chong & Co., Shanghai.
 Ching Chong Hung & Co., Chefoo, Shanghai.
 Ching Fong, Shanghai.
 Chiung Ho Hsiang, Peking.
 Ching Keo & Co., Amoy.
 Ching Kong, H., & Co., Chefoo.
 Ching Sin Fong, Foochow.
 Ching Tai & Co., Mukden.
 Chinsin Chao (Peking Motor Company, Peking).
 Chiris, A. (Coffinoy & Charrie), Chungking.
 Chistiakoff, J., Harbin.
 Chiyo Yoko, Shanghai.
 Chiyaya, Shanghai.
 Chojuda & Co., Mukden, Newchwang.
 Chotirmall, K. S., Canton.
 Christian Literature Society, Shanghai.
 Chuan Chang, Shanghai.
 Chuan Keo & Co., Amoy.
 Chuma & Co., Newchwang.
 Chun Shing, Shanghai.
 Chun Sing, Shanghai.
 Chun Wo Company, Shanghai.
 Chung Hang Company Dispensary, Canton.
 Chung Hua Book Company, Shanghai.
 Chung Mei Drug Company, Canton.
 Chung On & Co., Canton.
 Chung Tak Dispensary, Canton.
 Chung Tung Lithographie Works.
 Chung Yue & Co., Tientsin.
 Church Missionary Society.
 Cinzano, F., & Co.
 Clark, D. & Co., Shanghai.
 Coddington & Lamb.
 Codsí, A. E., Shanghai.
 Codsí Freres (Bacha, M., & Co.), Shanghai.
 Coffiney & Charrie (A. Chiris), Chungking.
 Coghlan, H. H., Shanghai.
 Cohen, André, Shanghai.
 Colman, P. C., Newchwang.

- Collaco Bros., Shanghai.
 Collins & Co., Tientsin.
 Combfort, E., & Co.
 Commercial Museum, Tiohling.
 Commercial Press, Limited.
 Commercial Union Assurance Company.
 Compagnie d'Eclairage et de Tramways de Tientsin.
 Compagnie des Messageries Maritimes.
 Compagnie Française des Tramways de l'Eclairage Electrique et des Eaux de Shanghai.
 Compagnie Générale de Chemins de Fer et de Tramways en Chine.
 Compagnie Générale d'Extrême-Orient, Tientsin.
 Comptoir Commercial Anversoïis.
 Comptoir Mandchourien d'Exportation et Importation, Harbin.
 Confiance (La) Insurance Co.
 Connell Brothers, Shanghai.
 Consolidated Rubber Estates, Ltd., Shanghai.
 Continental Import & Export Co., Shanghai.
 Cook & Anderson, Tientsin.
 Cook, Thomas, & Sons.
 Cooper & Co., Canton.
 Cornahé, Eokford, & Co.
 Corsane, Anderson, & Co. (Hankow Ice Works).
 Cosmopolitan Dock, Shanghai.
 Cossanteli & Co., Hankow.
 Cotta, J. M., Shanghai.
 Country Club, Shanghai.
 Cox, W. Wakeford, Shanghai.
 Cozzi, E., Hankow.
 Crédit Foncier d'Extrême-Orient.
 Crofts, George, & Co., Tientsin.
 Cros, Paul, Changchun.
 Crossfield, J., & Sons, Limited.
 Crystal Limited, Tientsin.
 Culpeck, E. A., Tientsin.
 Culty Dairy Co., Ltd., Shanghai.
 Curtis Brothers, Chefoo.
 Curtis Sons & Co., Shanghai.
 Customs Club.
 Cuthbert, R. R., Kiungchow.
 Dah Daw, Hankow.
 Dah Lung & Co., Shanghai.
 Dah Sung & Co., Shanghai.
 Dah Sung Cotton Mill, Shanghai.
 Dai Nippon Brewery Company.
 Daibun Yoko, Tientsin.
 Daishin & Co., Shanghai.
 Dallas Livery Stable Company, Shanghai.
 Danese, E., Hankow.
 D'Arc, G. L., Tientsin.
 Dastoor, F. R., & Co., Shanghai.
 Dastoor, N. C., Canton.
 David & Co., Shanghai.
 David, S. J., & Co., Shanghai.
 Davies & Brooko, Shanghai.
 Davis, R. S., & Co., Tientsin.
 Davis, W. Arthur, Tientsin.
 Davis, W. Trenchard, Shanghai.
 De Mao Heng & Co., Tientsin.
 Deacon & Co., Canton.
 Deane, T. P., Shanghai.
 Debenhams, Ltd., Chefoo.
 Dedeneff's, P. P., Soap Factory, Harbin.
 Delbourgo & Co., Shanghai.
 Dell' Oro & Co., Shanghai.
 Denegri, E., & Co., Shanghai.
 Denegri, M., Shanghai.
 Denham & Rose, Shanghai.
 Denniston & Sullivan, Shanghai.
 Dent, A. & Co., Shanghai.
 Dent, Herbert, Canton.
 Dhabhar, H. K., Canton.
 Djalldas, M., Canton.
 Dick, Bellamy & Co., Shanghai.
 Dickinson, John, & Co., Ltd., Shanghai.
 Dieden & Co., Shanghai.
 Dittman, S., Shanghai.
 Dixon, H. C., & Co., Limited.
 Dodwell & Co., Ltd.
 Doko Trading Company, Canton.
 Dollar, Robert, Co., Inc.
 Dombey & Son, Shanghai.
 Dominion Express Company.
 Donaldson, H. B., Peking.
 Dong Chong & Co., Shanghai.
 Dong Chong Bicycle Co., Shanghai.
 Dong Fong Tai, Shanghai.
 Dong Sing Wo, Shanghai.
 Dong Ting Gee, Dr. (Ping Yee Hau Drug Store), Canton.
 Donnelly & Whyte, Canton.
 Dos Remedios A. G., Shanghai.
 Dossabhoy, S. & Co., Canton.
 Dowdall, W. M., Shanghai.
 Dowler, Forbes & Co., Shanghai.
 Downs, Dr. N. L., Shanghai.
 Drakeford & Co., Mnkden.
 Dreyfus, Edmond & Bros., Shanghai.
 Drummond & Holborow, Shanghai.
 Dubois, Jean, Hankow.
 Duff, John L., & Co., Kiukiang and Kuling.
 Duncan & Co., Shanghai.
 Dunlop Rubber Company.
 Dunlop, W. & C., Shanghai.
 Dunn, Walter, Shanghai.
 Dunne, T. E., Hankow.
 Duplessis, G., Shanghai.
 Dupré, L. W., Shanghai.
 Dutch Colonial Trading Company, Shanghai.
 Dutton, W., & Co., Shanghai.
 Dyoe & Co., Shanghai.
 Dzing Nye Hsing, Hankow.
 E Yuang Tung & Co. (Yi Yüan Tung), Newchwang.
 Eagle & Globe Steel Company Limited.
 Eagle, J. H. & C. K., Shanghai.
 East Asia Produce & Estate Co., Shanghai.
 East Asiatic Company.
 East India Sea & Fire Insurance Co.
 Eastern & Australian Import & Export Co., Shanghai.
 Eastern & Australian Steamship Company.
 Eastern Critic, Shanghai.
 Eastern Engineering Works (James Turner) Tientsin.
 Eastern Extension Australasia & China Telegraph Company Limited.
 Eastern Fur & Skin Company, Shanghai.
 Eastern Garage, Shanghai.
 Eastern Syndicate, Shanghai.
 Eastern Trading Company Limited.
 Eastman & Co., Shanghai.
 Echo de Chine, Shanghai.
 Echo de Tientsin.
 Edgar Brothers & Co., Newchwang.
 Eishingo & Co., Mukden.
 Ekman & Co.

- Ekman Foreign Agencies.
 Ellis and & Hays, Shanghai.
 Emens, W. S., & Co., Ltd., Shanghai.
 En Ching Low (Nun Cheng Lo), Tientsin.
 Encyclopaedia Britannica Corporation, Shanghai.
 Energie Electrique de Tientsin.
 Enjudo & Co., Mukden.
 Enterprise Tobacco Company Limited.
 Enticknap, P. (Kemp, Thos., & Co., Manchester).
 Equitable Life Assurance Society.
 Erasmo Company.
 Esser, L. C., & Co., Shanghai.
 Essex & Suffolk Equitable Insurance Soc. Ltd.
 Etablissements de Tongkon.
 Evans, A. M. A., Shanghai.
 Evans, D., Tientsin.
 Evans, Edward, & Sons, Limited.
 Evans, Pugh & Co., Hankow.
 Eyeleigh & Co., Shanghai.
 Ewo Cotton Spinning & Weaving Company Limited, Shanghai.
 Ewo Yuen Press Packing Company, Shanghai.
 Excess Insurance Company Limited.
 Express Cigarette Company.
 Ezra, E. I., Shanghai.
 Ezra, Edward, & Co., Shanghai.
 Ezra, Fred, & Co., Shanghai.
 Ezra, N. E. B., & Co., Shanghai.
 Ezra, Y., & Co.
 Fa Hsing, Tientsin.
 Fairclaid, F. A., Shanghai.
 Far East Oxygen & Acetylene Co., Shanghai.
 Far Eastern Geographical Establishment, Shanghai.
 Far Eastern Review, Shanghai.
 Fairly, W. A., Shanghai.
 Farmer, F. D., & Co., Newchwang.
 Farmer, William, & Co., Canton.
 Fearon, Daniel & Co.
 Federal Life Assurance Company of Canada.
 Fengtien District Inspectorate of Salt Revenue.
 Ferguson, J. C. G., Harbin.
 Ferretti, C. Peking.
 Fielding, H. R., Harbin.
 Findlay, Richardson, & Co., Ltd., Hankow.
 Finney, Arthur C., Shanghai.
 Finocchiaro, G. & Co., Shanghai.
 Firth, W., & Sons.
 Fitzsimmons, P. J., Shanghai.
 Fobes & Co., Shanghai.
 Focken, F. C., Shanghai.
 Fokien Mercantile Co., Foochow.
 Fomin, A. N., & Co., Shanghai.
 Foo Sing, Chefoo.
 Foo Tai Company, Hankow.
 Foochow Dock & Arsenal, Pagoda Anchorage.
 Foochow Electric Co., Foochow.
 Foochow Native Hospital.
 Foochow Pharmacy (W. Lu Si).
 Foochow Printing Press, Foochow.
 Forbes, William, & Co., Tientsin.
 Foreign & China Dispensary, Shanghai.
 Fortin, A. M., Mengtze.
 Foster, McClellan, & Co., Shanghai.
 Frankau, A., & Co., Ltd., Shanghai.
 Fraser & Co., Shanghai.
 Fraser, E. W., Shanghai.
 Fredericks, J. A., Shanghai.
 French Bakery, Peking.
 Frodsham, G. W., (Fu Chung Corporation), Tientsin.
 Fu Seng, W. & Co., Foochow.
 Fu Hsing Tai, Tientsin.
 Fujita & Co., Mukden.
 Fnkien Drug Company, Amoy.
 Fnkien & Co.
 Fukni & Co., Shanghai.
 Fukuja Yoko, Shanghai.
 Funder, W., & Co., Shanghai.
 Fung Tang, Shanghai.
 Furukawa & Co., Shanghai.
 Gaillard, J., Shanghai.
 Gallusser, A. & Co., Tientsin.
 Gande, Price, & Co., Shanghai.
 Garner, Queloh & Co., Shanghai.
 Gaston Williams & Wigmore Electrical Engineering Corporation, Shanghai.
 Gaston Williams & Wigmore Far Eastern Division Inc., Shanghai.
 Gater, F., Shanghai.
 Gatton, S., Shanghai.
 Geddes & Co., Hankow.
 Geddes & Co., Ltd., Shanghai.
 General Accident, Fire, & Life Assurance Company.
 General Electric Company.
 General Electric Company of China, Limited.
 General Electric Company of New York.
 Gerin, Drevard, & Co., Shanghai, Canton.
 Gerolimatos, D., Yunnan Fu.
 Getz, Bros. & Co., Ltd., Shanghai.
 Gibb, Livingston, & Co., Shanghai.
 Gibbons J., & Co., Peking.
 Gibson & Steward, Shanghai.
 Gidai Yoko, Shanghai.
 Gillard, G. M., & Co., Peking.
 Gillespie, L. C., & Sons.
 Gulman & Co., Foochow.
 Gilson, E. H., Shanghai.
 Ging Chong Hung & Co., Chefoo.
 Gittins & Co., Foochow.
 Glaxo Limited.
 Glen Line Steamers.
 Glikin, E. I., Harbin.
 Gobhai M. N., & Co., Shanghai.
 Goldenberg, H., & Co., Shanghai.
 Goldsmith, Leopold, A.
 Gonda Shoten, Tieh Ling.
 Gordes E., Changchun.
 Gordon & Co., Ltd., Shanghai.
 Goshu Kabushiki Kaisha, Shanghai.
 Government Universities in China.
 Goyet, E., Shanghai.
 Grand Hôtel des Wagons-Lits, Peking.
 Grant, Archibald, Hankow.
 Grayridge, G., Shanghai.
 Great China Dispensary, Shanghai.
 Great Eastern Co., Ltd., Shanghai.
 Great Eastern Dispensary.
 Great Northern Telegraph Company.
 Green, S., Shanghai.
 Greer, H. & W., Limited.
 Greig, M. W., & Co., Foochow.
 Grenard, Bestines & Co.
 Griffith, T. E., Limited, Canton.
 Griffiths' Stores, Shanghai.
 Grilk, G. J., Shanghai.

Grimes, A. C., Tientsin.
 Grimshaw, R. (S. Hinrichsen & Aron),
 Shanghai
 Gromuik, I. I., Harbin.
 Grosjean & Co., Hankow.
 Grünberg, H. M., Shanghai.
 Grundy, R., Shanghai.
 Grundy, V., Shanghai.
 Guarantee Trust Company of New York.
 Guardian Assurance Company, Ltd.
 Gula Kalumpang Rubber Estates Limited.
 Gunn, Hugh, Mukden, Harbin.
 Guzdar, Dhun H., Hankow.

Hai Ho Conservancy Commission, Tientsin.
 Hai Lin Yang Hang, (J. Amoureux), Peking
 Hall and Holtz, Limited.
 Han Yeh Ping Iron & Coal Company.
 Handa Menko & Co., Shanghai.
 Handel Mantschappij, N. V. (Tay Tjhiang
 Hong), Shanghai.
 Hankow Club Limited.
 Hankow Dispensary Limited.
 Hankow Ice Works (Corsane, Anderson, &
 Co.).

Hankow International Hospital.
 Hankow Light & Power Company.
 Hankow Motor and Engineering Co.
 Hankow Printing Office.
 Hankow Race Club & Recreation Ground,
 Ltd.

Hankow Waterworks.
 Hankow Wharf & Godown Co., Ltd
 Hannibal, W. A. & Co., Canton.
 Hansen, Wallace J., Canton.
 Hanson, McNeill, Jones & Wright, Shan-
 ghai.

Hardoon, S. A., Shanghai.
 Hardy, Walter, Tientsin.
 Harper, Ralph, & Co., Tientsin.
 Harrison, G. F. L., Shanghai.
 Hartwell, P. F., Newchwang.
 Harvey's Billposting Agency, Shanghai.
 Harvie, Cook, & Co., Shanghai.
 Hatch, Carter, & Co., Tientsin.
 Hattori, K., Shanghai.
 Hausheer, M. E., Shanghai.
 Haworth, R., & Co., Ltd.
 Hay, William, & Co.
 Heath & Co., Ltd
 Heath, P., & Co., Shanghai.
 Heffer, F. C., & Co., Shanghai.
 Heimann, S., & Co., Shanghai.
 Hemmerdinger, Frères, Shanghai.
 Hemmings & Berkley, Hankow.
 Henderson, J., & Co (Legation Pharmacy),
 Peking.

Heng Chang Ter, Newchwang.
 Heng Cheong & Co, Amoy.
 Heng Kee Company, Swatow.
 Heng Tick Hoat & Co., Amoy.
 Henningsen, H. F., Peking.
 Héron, Charles, & Co., Tientsin.
 Hetherington, J., & Sons Limited.
 Hill, H. G., Shanghai.
 Hillel, E. A., Shanghai.
 Hipwell, P., Shanghai.
 Hiramoto & Co., Newchwang.
 Hiran & Co., Antung.
 Hiraoka Brothers, I., Canton.
 Hirsbrunner & Co., Tientsin.
 Hispano Import & Export Co., Shanghai.

Ho Chay Co., Amoy.
 Ho En Seong, Nanking.
 Hock, Cheang & Co., Swatow.
 Hogg & Karanjia, Canton.
 Hogg, B. Jenner, Shanghai
 Holland China Trading Company.
 Holliday, C., & Co. Limited, Shanghai.
 Holt's Wharf, Shanghai.
 Home & Foreign Trade Co, Shanghai.
 Hongkong and Shanghai Banking Corpora-
 tion.

Hongkong Fire Insurance Company Limited.
 Hongkong Mercantile Company Ltd., Canton.
 Hong Sun, C., Shanghai.
 Hong Yue Cotton Mill, Shanghai.
 Honig Bertin, Shanghai.
 Hongkew Book Store, Shanghai.
 Honigsberg, H. S., & Co., Shanghai.
 Hoo Aik & Co., Swatow.
 Hopkins, Dunn, & Co., Shanghai.
 Horenstein, Tientsin.
 Horrobin, S. L., Shanghai.
 Hôtel de France, Shanghai.
 Hôtel de la Paix, Tientsin.
 Hôtel de Pékin, Peking.
 Hovenier, H. A. (Mason, Scheidler & Co.),
 Shanghai.

Hsiao, Dr. C. N. (Union Disp.), Tientsin.
 Hsin Chong Cycle Co.
 Hsin Kong & Co, Shanghai.
 Hsin-li & Co., Chung King Shanghai.
 Hsing Kee.
 Hsing Tai, Shanghai.
 Hsu, W. T. O. (Imperial Medical College),
 Peking.

Hua Eng Tai Swatow.
 Hua Min Dispensary, Swatow.
 Huber, E., & Co., Shanghai.
 Hudson's Bay Company of Canada.
 Hudson & Co., Ningpo.
 Hueber, T., & Co., Shanghai.
 Hui Lun Dispensary, Swatow.
 Humphreys, W. G., & Co.
 Hung Chong Ter, Newchwang.
 Hung Tai Medicine Co. (Hung Dah Medical
 Hall), Shanghai.
 Hunt, C., Newchwang.
 Huntley & Palmer Limited (W. A. Farley).
 Hupei Government Cotton Mill, Hankow.
 Hurst, M. & Co., Ltd.
 Hutchison, John D., & Co., Shanghai.

Iah Leng Dispensary, Swatow.
 Iah Siu Dispensary, Swatow.
 Iak Seng Dispensary Swatow.
 Ilbert & Co., Ltd., Shanghai.
 Imperial Hotel Limited, Tientsin.
 Imprimerie Francaise, Shanghai.
 Imprimerie de Tou-ss-wei, Shanghai.
 Indo-China Steam Navigation Company.
 Indra Line of Steamers.
 Inniss & Riddle, Shanghai.
 Inshallah Dairy Farm and Stock Co.,
 Shanghai.
 International Banking Corporation.
 International Bicycle Company, Shanghai.
 International Book & Stationery Store,
 Shanghai.
 International Cotton Manufacturing Com-
 pany Limited, Shanghai.
 International Dispensary, Shanghai.
 International Dock, Shanghai.

- International Estate and Finance Company, Shanghai.
 International Export Company (Kiangsu), Ltd., Nanking.
 International Export Co., Ltd., Hankow.
 International Import and Export Co., Shanghai.
 International Recreation Club, Peking.
 International Saving Society, Shanghai.
 Isenman & Smith, Drs., Shanghai.
 Italian-Chinese Import and Export Company, Hankow.
 Italian Trading Co., Shanghai.
 Ito, G., Shanghai.
 Itoh, C., & Co., Shanghai.
 Ivy Dairy, Shanghai.
 Ivy & Robinson, Drs., Shanghai.
 Jaoks, William, & Co.
 Jackson, Hanwell, Jackson & Neild, Drs, Shanghai.
 Jackson, J. A., & Co., Shanghai.
 Jai Tai Chang, Shanghai.
 Japan Cotton Trading Co., Ltd. (Nippon Menkwa Kabushiki Kaisha).
 Japan Dental Manufacturing Co., Shanghai.
 Japanese Red Cross Hospital, Mukden.
 Japanese Posts and Telegraphs in Manchuria.
 Jardine, Matheson & Co., Ltd.
 Java Consolidated Rubber and Coffee Estates Limited.
 Java Sea and Fire Insurance Company.
 Jee, Dr. Pond M., Tientsin.
 Jeejeebhoy, D. & Co., Canton.
 Jemadar Budha Singh (Sikh Gurdwara).
 Jensen, G. S., Shanghai.
 Jespersen, J. T., Tientsin.
 Jin Ann Dispensary, Swatow.
 Jin Ann Wholesale Drug Depot, Swatow.
 Jin Sin Tong, Amoy.
 Joseph Bros., Shanghai.
 Joseph, Ellis, Shanghai.
 Joseph, J. M., Shanghai.
 Joseph, R. M., Shanghai.
 Jourdan, Ami-Techou, Yunnan.
 Jovansen, Miss M., Tientsin.
 Judah & Myers, Shanghai.
 Jun Chiee, Tientsin.
 Juvot, Lco, Tientsin.
 Kadoorie, E. S., Shanghai.
 Kadoorie, R. E., Shanghai.
 Kai See & Co., Amoy.
 Kailan Mining Administration.
 Kaitendo Company, Newchwang.
 Kakiage, B. & Co., Shanghai.
 Kalachund & Co., Shanghai.
 Kale, E., Shanghai.
 Kalgan Dairy Farm, Shanghai.
 Kameya (Kamaya), S., & Co., Antung.
 Kamunting (in Kedah) Rubber Plantation Co., Ltd., Shanghai.
 Kapayang Rubber Estate Co., Ltd., Shanghai.
 Karamelahi, H. Z. H., & Co., Shanghai.
 Karan Rubber Estate Co., Ltd.
 Karatzas Bros., Tientsin.
 Karimbaksh, H. A. G., Shanghai.
 Kashimura Company, Tientsin.
 Kato & Co., Newchwang.
 Katz, W., & Co., Shanghai.
 Kavarana, B. F., & Co., Canton.
 Kavarana, M. H., & Sons, Canton.
 Kavarana, S. F., Canton.
 Kay, W., & Co., Shanghai.
 Kaye, C. B., & Co., Shanghai.
 Kelly & Walsh Limited.
 Kemp, Thomas, & Co., (P. Enticknap).
 Kempton, M. K., Shanghai.
 Kent & Mounsey, Tientsin.
 Kermani, R. S., Shanghai.
 Keylock, Pratt & Hobbs, Shanghai.
 Keystone Tobacco Company, Limited.
 Kew, Dr. Chadwick, Shanghai.
 Khuri, S. A.
 Ki Hong Co., Swatow.
 Kiangnan Dock and Engineering Works, Shanghai.
 Kiangsu Chemical Works, Shanghai.
 Kin Yamei, Tientsin.
 King, Dr. H. Y., Tientsin.
 King, Zunglieh D., Shanghai.
 Kingsley, T. L., & Co., Shanghai.
 Kirschbaum, H. (American Dry Egg Co.)
 Klemantaski, Bates & Co., Harbin.
 Knapp & Baxter, Inc., Shanghai.
 Ko Bros., Amoy.
 Kochien Transport and Towboat Company, Limited, Shanghai.
 Kodera & Co.
 Kongmoon Paper Mills, Canton.
 Konsbyn, N.N., Limited, Shanghai.
 Koosnetzoff, A., & Co., Shanghai.
 Kopelman, S. I., Harbin.
 Koshin Yoko, Canton.
 Koskinin, E. L., Harbin.
 Kowkeo, J. L., & Co., Shanghai.
 Kroewoek Java Plantations, Limited.
 Kroll & Co's. Candle Factory, Harbin.
 Ku, S. D., Chefoo.
 Kua Seng Watt & Co., Amoy.
 Kuang Li Ho, Shanghai.
 Kuang-ming Soap & Candle Factory.
 Kuang Sui Chiang Dispensary, Swatow.
 Kukushkin, A. G., Harbin.
 Kung Ho & Co., Tientsin.
 Kung Yik Cotton Spinning and Weaving Company, Limited, Shanghai.
 Kuroki & Co., Shanghai.
 Kwan, Dr. K. H., Tientsin.
 Kwang Chi Shiang, Tientsin.
 Kwang Tung Electric Supply Co., Ltd., Canton.
 Kwong Chek Dispensary, Swatow.
 Kwong Fat Yuen, Shanghai.
 Kwong On & Co., (China Dispensary), Canton.
 Kwong Shing, Swatow.
 Kwong Tung Ice Co., Ltd., Canton.
 Kwong Wo Company, Canton.
 Kyosan Yoko, Shanghai.
 Le Belle Jardinière (E. A. Culpeck), Tientsin.
 La Générale Soies, Canton.
 Lafuente & Wootten, Shanghai.
 Lalcacca & Co., Shanghai.
 Lam Fong Drug Company, Amoy.
 Landau, A., Shanghai.
 Lane, Crawford & Co., Ltd.
 Lao Kung Mow Cotton Spinning and Weaving Company, Limited, Shanghai.
 Lao Sen Kee, Hankow.
 Lapshin, S., Harbin.
 Large, F., & Co., Shanghai.
 Lau, Bittakshing, & Co., Canton.
 Lau, E. C., Foochow.

- Lau Taz Wai, Shameen, Canton.
 Lau, Woodland & Co., Canton.
 Laurent, Marius, Harbin.
 Lauro Cinema China Co., Shanghai.
 Lavers & Clark, Shanghai.
 La Vogue, Shanghai.
 Law, H. D., & Co., Shanghai.
 Lazarus, N. (G. Tobias), Shanghai.
 Le Lion (Life Assurance Co.).
 Le Munyon, Peking.
 League, T. J. (Union Business Agency),
 Tientsin.
 Lee Bros. & Co., Swatow.
 Lee Jui Kheng, Swatow.
 Lee Sen Ann Dispensary, Swatow.
 Lee Tai Chiang, Swatow.
 Leeds, E. S., & Co., Newchwang.
 Legations of Allied and Neutral Powers,
 Peking.
 Legation Pharmacy (J. Henderson), Peking.
 Lekhomall Pinyamall, Peking.
 Lem Peh Wo, Canton.
 Lem Tak See, Swatow.
 Lerner, M. J., Harbin.
 Leslie, T., Shanghai.
 Lester, Johnson, & Morris, Shanghai.
 Lester, W. H., Kiukiang.
 Leung Pin Kee, Dr., Canton.
 Lever Brothers, Limited.
 Levy, Leone A., Shanghai.
 Levy, N. S., Shanghai.
 Levy, Simon, & Co., Shanghai.
 Ley, C., Peking.
 Leyte, F., Amoy.
 Liang Dau An, Hankow.
 Liao River Conservancy Authority, Newch-
 wang.
 Liddell, Bros. & Co.
 Lih Teh Oil Mill Company, Limited, Shang-
 hai.
 Lim Chin Tsong & Co., Amoy.
 Lim, E. V. S., & Co., Swatow.
 Lim, Mrs. Katie, Swatow.
 Ling Chong Cycle Co.
 Lion, Lucien, Shanghai.
 Little, Adams & Wood, Canton.
 Little, O. S., Harbin.
 Little, William, & Co., Shanghai.
 Litvinoff & Co., Hankow.
 Liverman, G. S., & Co., Ltd., Harbin.
 Liverpool, London and Globe Insurance Com-
 pany, Limited.
 Liverpool Salvage Association.
 Llewellyn & Co., Ltd., Shanghai.
 Lloyd's Register of British and Foreign
 Shipping.
 Loa Hai Shing, Shanghai.
 Lo (Loa) Wai Dispensary, Canton.
 London Guarantee & Accident Co., Ltd.
 London & Lancashire Fire Insurance Co.,
 Ltd.
 London Mission.
 London Salvage Association.
 London Varnish & Enamel Co., Ltd., Shang-
 hai.
 Lopato, A., & Sons, Limited.
 Loup & Young, Tientsin.
 Louwean, P., Peking.
 Lowe, Bingham and Matthews, Shanghai.
 Lowe, F. H., Shanghai.
 Lowe, J., & Co., Shanghai.
 Loxley, W. R., & Co., Canton.
 L. P. Medical Hall, Foochow.
 Lu Si, W. (Foochow Pharmacy).
 Lucas, S. E., Peking.
 Luen Steamship Company Limited, Shanghai.
 Luk Wo & Co., (Luk Wo Dispensary),
 Canton.
 Lyons, A., & Co., Shanghai.
 Maatschappij Tot-Mijn Bosch-en Landbou-
 exploitatie in Langkat.
 Ma Fel & Co., Shanghai.
 Macbeth, Pawsey, & Co.
 Macdonald, Ronald (H. Whitworth & Co.,
 Manchester).
 Macdonald, Thomas, & Co.
 Macdonnell Chow Corporation, Shanghai.
 Macdougall & Co., Shanghai.
 Macey & Co., Hankow, Shanghai.
 Mack, J., & Co., Tientsin.
 Mackay, A. H., & Co., Tientsin.
 MacKenzie, A. C., Harbin.
 MacKenzie & Co., Ltd.
 Mackie, A., & Co., Tientsin.
 MacLay & Co., Tientsin.
 Macleod, Marshall, Marsh, Billingham &
 Murray, Drs., Shanghai.
 Macleod, Dr. N., Shanghai.
 Mactavish & Lehmann Limited, Shanghai.
 Madier Frères, Shanghai, Canton.
 Magasin Francais d'Alimentation, Shanghai.
 Magasins Généraux, Tientsin.
 Magill & Co., Shanghai.
 Main, S. D., Hangchow.
 Maison Parisienne, Shanghai.
 Maison des Modes, Shanghai.
 Maison de Parfumerie, Shanghai.
 Maitland & Co., Ltd.
 Maitland & Fearon, Shanghai.
 Major Brothers Limited, Shanghai.
 Maicampo & Co., Amoy.
 Malthoid Roofing Manufacturers, Shanghai.
 Manohuria Christian College, Mukden.
 Manchuria Flour Company, Tieling.
 Manufacturing Company Limited.
 Manila Shanghai Export & Import Co.,
 Shanghai.
 Manini, E., Hankow.
 Manners, & Backhouse Ltd., Canton.
 Mappin & Webb, Ltd.
 Marco, Finkelstein & Co., Shanghai.
 Maritime Custom Houses. (Throughout
 China.)
 Markt & Co., Shanghai.
 Marques, Chang & Pereira & Co., Shanghai.
 Martens Gardner Co.
 Martens, R., & Co., Ltd, Shanghai.
 Marthoud Frères, Shanghai.
 Martin, Wm., & Co., Shanghai.
 Marzoli, E., Shanghai.
 Mascarello, H., Chungking.
 Masuda & Co., Shanghai.
 Masuda Yoko, Tientsin.
 Matheson, G., & Co., Shanghai.
 Matsuda Yoko, Tientsin.
 Matsumoto & Co., Mukden.
 Matsuko & Co., Mukden.
 Mavrokephalos & Co., Hankow.
 May Chong & Co., Shanghai.
 Mayers, F. J., Chinkiang.
 May War Lee & Co.
 McBain, G., Shanghai.
 McDermid Bros., Harbin.

- McDermid, R. R., Harbin.
 McGillivray, J. P., Harbin.
 McKean, S. H., Shanghai.
 McMullan, James, & Co., Ltd., Chefoo.
 Mee Cheung Studio, Amoy.
 Mehta & Co., Foochow.
 Mehta, M. N., Canton.
 Mei Te Cheng, Tientsin.
 Meiji Trading Company, Shanghai.
 Melvani, R. D., & Co., Canton.
 Mencarini & Co., Shanghai.
 Menga, C., Tientsin.
 Mercantile Bank of India Limited.
 Mercantile Printing Co., Ltd., Shanghai.
 Methodist Publishing House.
 Metropole Café, Tientsin.
 Meurer Frères, Canton.
 Meyer, M., Shanghai.
 Michael, Albert, Shanghai.
 Middleton & Co., Ltd., Shanghai.
 Miffret, A., Hankow.
 Miller, E. D., Canton.
 Minemura, S., & Co., Tsingtao.
 Ming Chong Cycle Company, Shanghai.
 Ministries and Departments of the Chinese Government.
 Minseng Dispensary, Hankow.
 Mission Book Company, Shanghai.
 Missionary Home & Agency, Shanghai.
 Mitsui Bank Ltd., Shanghai.
 Mitsubishi Goshi Kaisha, Shanghai.
 Mitsubishi Company.
 Mitsui Bussan Kaisha Ltd. (Mitsui & Co., Ltd., in Europe and America).
 Moalem, J. Joseph, Shanghai.
 Mogi Yoko, Shanghai.
 Mogra, E. R., & Co., Canton.
 Mok-ey, H. J. (A. / B. Svenska Kullager Fabriken).
 Molchamoff Pechatnoff & Co., Hankow.
 Muller & Co., Shanghai.
 Monbaron, Charles, Hankow.
 Monbaron & Van der Stegen, Hankow.
 Mong Hong, Swatow.
 Moore, J. H., Shanghai.
 Moore, L., & Co., Shanghai.
 Moorhead & Halse, Shanghai.
 Moosa, A. J., & Co. Shanghai.
 Morgan Crucible Company Limited.
 Mori, S. (agent, Oakuyodo), Canton.
 Mortimer-Reid & Slee, Shanghai.
 Mosca, & Prario, Shanghai.
 Moser, J. H., Hankow.
 Mossop, A. G., Shanghai.
 Moukden Hospital, Mukden.
 Moukden Trading Co., Mukden.
 Moutrie, S., & Co., Ltd.
 Moyeler, Powell & Co., Peking.
 Moyroux, V., Tientsin.
 Moysey, H. J., Shanghai.
 Muller & Phipps (Asia) Ltd., Shanghai.
 Municipal Councils of British, Allied and Neutral Concessions.
 Murphy, J. R. (Dowler, Forbes & Co.), Shanghai.
 Mustard & Co.
 Mutual Stores, Canton.
 Nabholz & Co., Shanghai.
 Nagai Banko, Shanghai.
 Nagano Yoko, Mukden.
 Naigai Wata Kaisha Ltd., Shanghai.
 Naishin Company.
 Nakagiri & Co., Shanghai.
 Nakvasin, D. J., & Co., Hankow.
 Nanking Dispensary, Nanling.
 Nanri Yoko, Mukden.
 Nanyang Brothers Tobacco Company.
 Nanyang Dispensary, Shanghai.
 Nathan, M. J., Shanghai.
 National Cash Register Company.
 National Mercantile Corporation, Shanghai.
 National Provincial Plate Glass & General Insurance Co., Ltd.
 National Union Society of Bedford.
 Naval College, Pagoda Anchorage.
 Navalrai, M., Canton.
 Naylor, J., & Co., Shanghai.
 Neil, James, & Co.
 Nemazee, H. M. H., & Co., Shanghai.
 Neotia & Co., Shanghai.
 Nernheim & Heldt, Harbin.
 Nestlé and Anglo-Swiss Milk Company.
 Netherlands Harbour Works Company.
 Netherlands Lloyd of Amsterdam and Batavia Marine Insurance Co., Shanghai.
 Netherlands Trading Society.
 Nettle, P. Edward, Chungking.
 New Amoy Dock Company.
 New Chinese Antimony Company.
 New Engineering and Shipbuilding Works Limited, Shanghai.
 New Zealand Insurance Company.
 Newchwang Wharf and Godown Company.
 Newman, K. E.
 Nicolas, et Cie., G., Peking.
 Nicholas Tsu Engineering & Shipbuilding Works, Shanghai.
 Nielsen and Winther (China Engineering Co., Ltd.), Hankow.
 Nigniewitzky, D., Tientsin.
 Nikka Yoko, Shanghai.
 Nippon Marine Insurance Co., Ltd., Shanghai.
 Nippon Menkwa Kabushiki Kaisha (Japan Cotton Trading Co., Ltd.).
 Nippon Patriot Manufacturing Co., Shanghai.
 Nippon Yosen Kaisha.
 Nisshin Kisen Kaisha.
 Nisshin Yakubo, Shanghai.
 Noel, Murray & Co., Ltd., Shanghai.
 Noor, Mohamed & Co., Shanghai.
 Nor, Kung Leong, Canton.
 Norbury, F. J., & Son (Proprietors of British Medical Imports Co.), Shanghai.
 Norbury, Natzio & Co., Ltd.
 Nordisk Fjer Fabrik, Shanghai.
 Nordisk Fjorfabrik, Limited, Canton.
 Noronha Fernandez & Co., Canton.
 North British Mercantile Insurance Company.
 North China Daily Mail, Tientsin.
 North China Daily News and Herald Limited, Shanghai.
 North China Engineering Co., Tientsin.
 North China Insurance Company Limited.
 North China Printing and Publishing Company, Tientsin.
 North China Produce Co., Ltd., Tientsin.
 North Great China Dispensary, Tientsin.
 Northern Assurance Company.
 Norwegian Lloyd Insurance Co., Ltd. Shanghai.
 Noury & Co., Hankow.
 Nozawa Gumi, Shanghai.
 Nun Cheng Lo (En Ching Low), Tientsin.
 Nutter, Walter, & Co., Shanghai.

Nye, Dr. S. B.
Nye, Dr. D. B., Tientsin.

Ocean Accident and Guarantee Company.
Ocean Marine Insurance Company.
Ocean Steamship Company, Limited.
Odell & Co., Foochow.
Office Appliance Co., Shanghai.
Okura & Co.
Old Dock, Shanghai.
Old Ningpo Wharf, Shanghai.
Olivier & Co.
Olivier Import and Export Company, Shanghai
Olson & Co., Shanghai.
Oml & Co., Newchang.
Ommid & Co., Shanghai.
Ong Mah Chao & Co., Amoy.
Onomura & Co., Shanghai.
Opium Bonded Godown, Shanghai.
Oriental Advertising Co., Ltd., Shanghai
Oriental Cigarette and Tobacco Co.
Oriental Cotton Spinning Co., Ltd. Shanghai.
Oriental Dispensary, Shanghai.
Oriental Export Company, Chefoo.
Oriental Land Co., Ltd., Shanghai.
Oriental Optical Company Shanghai.
Oriental Press, Shanghai.
Oriental Transportation and Trading Co. Ltd.
Shanghai.
Osaka Kobayashi Shoten, Shanghai.
Osaka Shosen Kaisha, Canton and Shanghai.
Osawa Yoko, Tientsin.
Oshima & Co., Mukden.
Oussiatinski, A. K. Chefoo.
Overseas Trading Company of California.
Oxford University Press, China Agency,
Shanghai.
Oxygen and Drum Company Limited.

Pabaney, E., Shanghai.
Pacific Mail Steamship Company, Shanghai.
Pacific Transport Co.
Padang Rubber Co., Ltd.
Paizis, Ch. J., & Co., Chefoo.
Paizis, E. N., & Co., Tientsin.
Palatine Insurance Co., Ltd.
Palmer & Turner, Shanghai.
Pang, C. E., Hankow.
Pang Hing & Co., Foochow.
Panoff, J. K., & Co., Hankow.
Pao Chen Dispensary, Swatow.
Paokee, Kuan Yin Ssu, Peking.
Paradissis, Alex. E., & Co., Ltd., Chefoo.
Parisian Hairdressing Saloon, Shanghai.
Parker, J. H. P., & Co., Shanghai.
Parker, Reilly & Co., Shanghai.
Parsee Trading Company, Shanghai, Canton.
Patel, A. C., & Co., Shanghai.
Patel, J. B., Canton.
Patell & Co., Canton.
Pathé Phono-Cinema, Chinc.
Patisserie Parisienne, Shanghai.
Paturel, C., Shanghai.
Paul, L., & Co., Shanghai.
Paulsen & Bayes-Davey, Shanghai.
Pavri, K. S., Canton.
Pearce & Garriock, Hankow.
Pearson, S., & Son, Limited.
Pei Yang Medical College, Tientsin.
Peiyang Tannery, Tientsin.
Peking Chinese Electric Light & Power Co.,
Peking.

Peking Club, Peking.
Peking Daily News.
Peking Electric Light Co., Ltd., Peking.
Peking Gazette.
Peking Motor Company (Chinsin Chao).
Peking Pavilion.
Peking Syndicate, Ltd.
Peking Technical College.
Pengkalen Durian Estate, Ltd., Shanghai.
Pennel, E., & Co., Tientsin.
Pereñay Muñoz, Shanghai.
Permata Rubber Estate Limited.
Perrin, Cooper & Co., Tientsin.
Persian Commercial Company, Shanghai.
Petersen, A., & Co., Hankow.
Peterson, V., Peking.
Pfister, R., & Co., Shanghai.
Pharmacie Centrale, Hankow.
Philippidi, C. M., Chungking.
Phillips, Walter, Dr.
Phoenix Assurance Company Limited.
Picea & Co., Hankow.
Pickwick, F. H., Tientsin.
Pierson, P. J. F., Shanghai.
Pike, A. T. J., Shanghai.
Pitche, H. W., Shanghai.
Ping Yee Hau Drug Store, Canton.
Platt, Macleod & Wilson, Shanghai.
P. & O. Steam Navigation Company.
Po Tai Wo & Co., Swatow.
Po Wah & Co., Canton.
Po Wai Dispensary, Swatow and Canton.
Precha, M. J., Shanghai.
Polverino, Adolfo, Toilet Club, Chefoo.
Poo Tung, & Co., Swatow.
Poo Yuen Kung, Shanghai.
Poohoomull Bros., Canton and Shanghai.
Pootung Dye Works, Pootung, Shanghai.
Pootung Wharves, Shanghai.
Popoff Bros. & Co., Harbin.
Popoff Frères, C. & S., Hankow.
Pottinger & Co., Tientsin.
Powell, S. J., & Co., Shanghai.
Presbyterian Mission Press, Shanghai.
Presse Orientale, Shanghai.
Price, H., Nanchang.
Price's (China) Limited, Shanghai.
Priestwood, J. G., Shanghai.
Probst, Hanbury, & Co., Ltd.
Puce Export Company Limited, Harbin.
Protapais & Co., Tientsin.
Provincial Governments and their Depart-
ments throughout China.
Pursumall, T., Canton.
Puthod, A., Shanghai.

Quan Yuen & Co., Shanghai.
Queen's Hotel, Tientsin.
Quelch, C. W. & Co., Shanghai.

Racine, Ackermann & Co.
Railton, H. E., & Co., Ltd., Chefoo.
Railways, Chinese Government.
Rakusen, H., & Co., Shanghai.
Rainello, F., Hankow.
Ramos Amusement Company (Olympic &
Victoria Theatres), Shanghai.
Ramsay & Co., Hankow.
Ramsay, N. B., Shanghai.
Rasool, C. G., & Son, Shanghai.
Raynor, Heusser & Co., Shanghai.
Real Estate and Trading Co., Ltd., Hankow.

- Red Hand Compositions Limited.
 Reid, Evans, & Co., Shanghai.
 Reiss & Co.
 Reiss, Hugo, & Co., Shanghai.
 Rembrandt Photo Company, Shanghai.
 Remington Typewriter Company.
 Repah Rubber and Tapico Estates.
 Representation for British Manufacturers Limited.
 Reuter Telegram Company.
 Reynaud & Colinet, Newchwang.
 Reynolds, Dr. W. G., Canton.
 Richards, J. H., Shanghai.
 Rigge, H. E., Shanghai.
 Riggio, A., Shanghai.
 Rizaoff Frères, Shanghai.
 Robert, Lang & Co., Shanghai.
 Robinson Piano Company.
 Rodail & Co., Shanghai.
 Rondon, L., Shanghai.
 Roneo Limited.
 Rose, Downs & Thompson Limited.
 Rose, Hewett, & Co.
 Rosenfeld, A. B., Shanghai.
 Rosenfeld, Julius, Shanghai.
 Ross, Alex., & Co., Shanghai.
 Roth, B., & Co., Shanghai.
 Rouse, E. H. Hankow.
 Rousseau, E., Tientsin.
 Roxburgh, R., Limited.
 Royal Exchange Assurance Corporation.
 Royal Insurance Company Limited.
 Royal Mail Steam Packet Company.
 Rozario & Co., Shanghai.
 Runacher, J., Tientsin.
 Russian Internal & Export Trading Co., Shanghai.
 Russo-Asiatic Bank.
 Russo-British Mining & Industrial Co., Tientsin.

 Sadikoff, H. H. K., Shanghai.
 Saeu Tai, Shanghai.
 Sakamoto & Co., Mukden.
 Salmon, J. E., Shanghai.
 Salomos, (French Bakery), Peking.
 Sam, Joe. & Co., Shanghai.
 Sams on, E. (Eastman & Co.), Shanghai.
 Samuel & Co. Ltd.
 Sanderson & Co., Hankow.
 Sang Cheong Yuc, Shanghai.
 Sunitas Packing Co., Shanghai.
 Sanrin Tobacco Company, Shanghai.
 San Sing Cotton Manufacturing Co., Ltd., Shanghai.
 Saou Kee, Shanghai.
 Sassoon, D., & Co., Limited.
 Sassoon, E. D., & Co.
 Satoh Shokai, Shanghai.
 Sauvayre, J., Shanghai.
 Schiller & Co.
 Scott & Bowne Limited.
 Scott, Harding & Co., Shanghai.
 Scottish Union & National Insurance Company.
 Sea Insurance Co., Ltd.
 Seishin & Co., Mukden and Newchwang.
 Semagaga Rubber Company Limited.
 Semambu Rubber Estates Limited.
 Senawang Rubber Estates Limited.
 Seng Ann Hong Kee Dispensary, Swatow.
 Seng Mee, Amoy.

 Senret Frères, Shanghai.
 Senri & Co., Mukden.
 Seo & Co., Mukden.
 Serebriannikoff, S. A., Shanghai.
 Seth, S. A., Shanghai.
 Seu Yin Sei Dispensary, Foochow.
 Shainin, L. (Shainin's Russian Provision Store), Shanghai.
 Shahmoon, E. E., Shanghai.
 Shahmoon, S. E., Shanghai.
 Shameen Lawn Tennis Club, Canton.
 Shang Tai Ye & Co., Tientsin.
 Shanghai Building Company.
 Shanghai Club.
 Shanghai Co-operative Society Limited.
 Shanghai Cotton Manufacturing Co., Ltd.
 Shanghai Dispensary.
 Shanghai Dock and Engineering Co., Ltd.
 Shanghai Electric and Asbestos Co., Ltd.
 Shanghai Electrical Construction Company.
 Shanghai Gas Company.
 Shanghai General Hospital.
 Shanghai General Store.
 Shanghai Golf Club.
 Shanghai & Hongkew Wharf Co., Ltd.
 Shanghai Hotels Limited (Astor House Hotel Palace Hotel, Central Stores, Ltd.).
 Shanghai Horse Bazaar & Motor Co., Ltd.
 Shanghai Ice and Cold Storage Company.
 Shanghai Import & Export Co.
 Shanghai Klebang Rubber Estates Limited.
 Shanghai Land Investment Company.
 Shanghai Life Insurance Co.
 Shanghai Malay Rubber Estates Limited.
 Shanghai Marine Insurance Co., Ltd.
 Shanghai Mercury Limited.
 Shanghai Municipal Council.
 Shanghai Mutual Telephone Co., Ltd.
 Shanghai Nanyang Brothers Tobacco Co.
 Shanghai Optical Company.
 Shanghai Paper Mill.
 Shanghai Silk Spinning Co., Ltd.
 Shanghai Stores Company.
 Shanghai and Sumatra Tobacco Co., Ltd.
 Shanghai Tannery Company Limited.
 Shanghai Times.
 Shanghai Toilet Club.
 Shanghai Transportation Co., Ltd.
 Shanghai Tug and Lighter Co., Ltd.
 Shanghai Waterworks Company Limited.
 Shantung Products Export Co., Chefoo.
 Shantung Silk and Lace Company, Chefoo.
 Shaw, Charles R., Shanghai.
 Shaw, Geo. L., Antung.
 Shaw, Geo. L., Brothers, Mukden.
 Shekury, G. I., Shanghai.
 Shengwo & Co., Hankow.
 Shewan, Tomes & Co.
 Shinano & Co., Mukden.
 Shing (Ching) Kee, Amoy.
 Shing Yue & Co., Shanghai.
 Shinri Yoko, Mukden.
 Shoryu Ginko (Cheng Lung Bank), Newchwang.
 Shroff, P. B., Shanghai.
 Shun, Chang & Co., Chefoo.
 Shun Chee & Co., Tientsin.
 Shun Kee & Co., Shanghai.
 Shun Tuh & Co., Shanghai.
 Shushterovitch, G., Harbin.
 Sikh Gurdwara (Jemadar Buddha Singh).
 Silas & Co., Shanghai.

- Silbermann & Co., Shanghai.
 Sims & Co., Tientsin.
 Sin An Tong Dispensary, Amoy.
 Sin Hong Ho, Amoy.
 Sin Tek Koo Amoy.
 Sincere Co.
 Sing, A., Shanghai.
 Sing Chong & Co., Shanghai.
 Sing Tai, Chefoo.
 Singer Sewing Machine Company.
 Sino-Foreign Coal Mining Co., Ltd. (Tung Hsing), Tientsin.
 Sino-Swiss Commercial Company, Shanghai.
 Sit Heng & Co., Amoy.
 Siu Jen Tong, Amoy.
 Sin Leng Dispensary, Swatow.
 Siu Se Tong, Amoy.
 Skinn, Alfred John, Peking.
 Sligh, J., Tientsin.
 Sloane, Messrs. W & J., Canton.
 Slowe & Co., Shanghai.
 Smith, Edwin R. D. D. S., Hankow.
 Smith, Frank W., & Co., Chefoo.
 Smith, L. H., & Co., Chefoo.
 Società Commissionaria di Esportazione, Shanghai.
 Société Anonyme Belge pour L'Industrie des Oeufs, Hankow.
 Société Anonyme de Mines de Luhan, Peking.
 Société Belge des Chemins de Fer en Chine, Peking.
 Société d'Exportation et d'Importation Coloniales, Tientsin.
 Société Foncière de Shameen, Canton.
 Société Forestière de Haïlin, Mukden.
 Société Franco-Chinoise de Bâtiments et de Chauffage en Chine.
 Société Franco-Chinoise de Crédit, Shanghai.
 Société Franco-Chinoise d'Entreprises Générales et de Travaux Publics Successeurs of Etablissements Fui Yen Ateliers de Constructions Mécaniques, Peking.
 Société Indo-Chinoise Tientsin.
 Soeka Warna Tea Estate.
 Solina, R. V. & Co. (Vicajee, F & R, proprietors), Shanghai.
 Solomon, S. J., Shanghai.
 Soukh B. A., Shanghai.
 Semekh, D. S., Shanghai.
 Semekh, S. S., Shanghai.
 South British Insurance Company Limited.
 South China Trading Co., Canton.
 South Manchuria Railway Company.
 Sowa, K., & Co., Shanghai.
 Spalinger, U. Canton.
 Sparke, C. E., Shanghai.
 Sparkis Aerated Water Factory, Ltd., Shanghai.
 Speyer, C. S., Shanghai.
 Spunt, J., & Co.
 Squires, Bingham, Co., Shanghai.
 St. Nicholas Industrial School for Blind Girls, Mukden.
 St. Vourvoulas, Tientsin.
 Standard Bank of South Africa.
 Standard Life Assurance Company.
 Standard Marine Insurance Co., Ltd.
 Standard Oil Company of New York.
 Star Rickshaw & Garage Co., Shanghai.
 State Assurance Co., Ltd., Shanghai.
 Stearns, J. C., Harbin.
 Steiner, F., & Co., Ltd., Shanghai.
 Stewardson, R. E., Shanghai.
 Straits & China Textile Co., Ltd., Shanghai.
 Subira, J. M., Shanghai.
 Sukda, J. A., Shanghai.
 Sugiyama & Co., Canton.
 Sui Chong & Shun.
 Sui Long Dispensary, Swatow.
 Sullivan, J., & Co., Peking.
 Sulzer, Rudolph, & Co., Shanghai.
 Sumitomo Bank Limited.
 Sumitomo Yok., Shanghai.
 Sun Co. Ltd., Canton.
 Sun Insurance Office Company.
 Sun Life Assurance Company of Canada.
 Sung Chuan Tien and Co., Tsingchowfn, Shantung.
 Sung, Y. S., Shanghai.
 Sungala Rubber Estate Limited.
 Suzuki & Co., Shanghai.
 Svenska Kullagen Fabriken A/B. (Moksey, H. J.).
 Swatow Dispensary.
 Syndicat Industriel et Commercial, Shanghai.
 Sys, Peter, & Co.
 Sze Hing & Co., Chefoo.
 Szechwan Co-operative Soc., Ltd., Chungking.
 Tabaqueria Filipina, Shanghai.
 Tackey, M. M., & Co., Shanghai.
 Tai, E. Tientsin.
 Tai Feng Kung Sen, Shanghai.
 Tai Fu Lin, Dr., Neuchawang.
 Tai King & Co., Canton.
 Tai On & Co. (The Canton Medical Hall), Canton.
 Tai Wah Dispensary, Swatow.
 Takoo Sugar Refining Co. Limited.
 Taping Rubber Estates Limited.
 Taiseng & Co., Foochow.
 Taiseng Printing Office, Hankow.
 Tait & Co., Amoy.
 Takaiwa, K., & Co., Shanghai.
 Takata & Co., Shanghai.
 Takke & Co., Foochow.
 Taka Tug and Lighter Co., Ltd., Tientsin.
 Talati Brothers, Peking and Tientsin.
 Talati & Co., Tientsin.
 Tanah Merit Estates (1916) Limited.
 Tan Seong Chee & Co., Amoy.
 Tannerie Franco-Chinoise, Tientsin.
 Tata, Sons, & Co., Shanghai.
 Tay Chuen Keng, Amoy.
 Tay Tjiang Honr (Hauel Maatschappij N. V.), Shanghai.
 Taylor, Albert, Shanghai.
 Taylor & Co., Tientsin.
 Tchelaby, A. S., Harbin.
 Technische Export Maatschappij Azio, Shanghai.
 Teorathdas, N., Shanghai.
 Teesdale & Godfrey, Shanghai.
 Teh Koo Dispensary, Hankow.
 Tehun Tet Dispensary, Swatow.
 Tok Hua Dispensary, Swatow.
 Tek Shun Hing, Chefoo.
 Teplitzky, M. L. Import & Export, Shanghai.
 Tetley, L. T. (Liquidator of the Austrian Export & Import Co., Ltd.), Shanghai.
 The Trading Company, Successors to Alexis Goubkin, A. Kosenetzoff, & Co.
 Theodor & Rawlins, Hankow.
 Theological College, Mukden.
 Thomas, F., & Co., Tientsin.

- Thomas, W. A. H., Peking.
 Thompson, A. E. S., & Co., Shanghai.
 Thompson, James A., & Co., Shanghai.
 Thomson, G. H. & N., Shanghai.
 Thomson, Irvin, Newchwang.
 Thomson, J., Tsingtao.
 Thoresen, O., Shanghai.
 Thunders C., Newchwang.
 Thurier & Kohr, Hankow.
 Tibbey, H. M., Shanghai.
 Tibesart, J. A., Shanghai.
 Tien Yung Woo, Shanghai.
 Tien Zung & Co., Shanghai.
 Tientsin Bicycle Company.
 Tientsin Club.
 Tientsin Dispensary.
 Tientsin Gas and Electric Light Co., Ltd.
 Tientsin Ironworks Limited.
 Tientsin Lighter Co., Ltd.
 Tientsin Native City Waterworks Limited.
 Tientsin Press Limited.
 Tientsin Soap Manufacturing Company.
 Tientsin Tobacco Company.
 Tientsin Waterworks Company Limited.
 Tilley & Limby, Shanghai.
 Times Dharwar & Co., Shanghai.
 Tin Fah Hong (China Trading Co.), Shanghai.
 Tin See Tong Dispensary, Amoy.
 Tram Estates Limited, Shanghai.
 Tiri lo, C., & Co., Amoy.
 Tisdall, B. D., Amoy.
 Toa & Co., Ltd., Tientsin.
 Toa Koshi, Shanghai.
 Toa Tobacco Company, Newchwang and Shanghai.
 Tobacco Producers Corporation, Shanghai.
 Toog & Read, Shanghai.
 Toh Tong Hok, Amoy.
 Tom, H., Tientsin.
 Tom, S., Chefoo.
 Ton Yang & Co., Shanghai.
 Tong Chee Drug Co., Amoy.
 Tong Cheong & Co., Amoy.
 Tong Seng & Co., Amoy.
 Tonglin & Co., Canton.
 Torin & Co., Canton.
 Toh-ho Shiten, Shanghai.
 Toolatos, Gerasim, Manjuria Station, C. E. R.
 Town & C., Newchwang.
 Trans Pacific Corporation, Shanghai.
 Travers Smith & Sons, Tientsin.
 Trumann R. N., & Co.
 Tschurin, L. I., & Co., Harbin.
 Tshun Tak Dispensary, Swatow.
 Tsui, Dr. Y. Y., Tientsin.
 Tsuiji & Co., Shanghai.
 Tsang Toon Sing, Amoy.
 Tsurutani Yoko, Shanghai.
 Tung Chi Dispensary, Shanghai.
 Tung Ho & Co., Newchwang.
 Tung Hsing Sino-Foreign Coal-mining Co., Ltd., Tientsin (Doney & Co., Managers).
 Tung Shen Te, Tientsin.
 Tung Tai & Co., Shanghai.
 Tung Yu Brothers, Shanghai.
 Tungshan Golf Club, Canton.
 Tunkadoo Does, Shanghai.
 Tunkadoo Wharves, Shanghai.
 Turner, E. W., Shanghai.
 Turner, James (Eastern Engineering Works), Tientsin.
 Twigg, P. O'Brien, Shanghai.
 Twyford, J., & Co., Tientsin.
 Tze Hop Shing, G., & Co., Tientsin.
 Ullmann & Co.
 Underwood Typewriter Company.
 Union Assurance Company Limited.
 Union Business Agency (T. J. League), Tientsin.
 Union Commercial Company Limited, Shanghai.
 Union de Paris (Compagnie d'Assurances), Shanghai.
 Union Dispensary, Tientsin.
 Union Insurance Society of Canton Limited.
 Union Marine Insurance Company.
 Union Medical College, Peking.
 Union Trading Co., Ltd., Canton.
 United Netherlands Lloyds.
 United States Steel Products Company.
 Upham, Frank S., & Co., Peking.
 Urbain Fire Insurance Co. of Paris.
 Vacuum Oil Company.
 Vail, K. Edulji, Shanghai.
 Van Ess, A., & Co., Newchwang.
 Van Lee Yuen & Co.
 Vanderloo & Co., Shanghai.
 Vanderstegen, L., & Co., Hankow.
 Vania, A. D., Canton.
 Varaldi & Co., Shanghai.
 Varenue, T., & Co., Canton.
 Vazania, J. P., Canton.
 Venturi, F., Shanghai.
 Verouhart, Tientsin.
 Vicar, F., & Co., Shanghai.
 Vicerjee, H., & Co., Tientsin.
 Vickers Limited.
 Vicula Morosov, Newchwang.
 Villa, A. P., & Bros., Canton.
 Viloudski & Co., Shanghai.
 Vishindas, H., & Co., Shanghai.
 Volkart, Adolf, Shanghai.
 Vordoni, S. J., & Co., Tientsin.
 Vraid & Co., Tientsin.
 Wadman, H. P., Shanghai.
 Wa Sun, Canton.
 Wah Chang Mining and Smelting Co., Changsha.
 Wah Leong, Canton.
 Wah Mei Dispensary, Canton.
 Wah Ming Optical Company, Shanghai.
 Wah On Company, Canton.
 Wai Chi, Tientsin.
 Wallen & Co., Shanghai.
 Wang Hung Kee, Shanghai.
 Wang, Dr. Y. N., Tientsin and Peking.
 Wannieck, L., Peking.
 Warren, C. E., & Co., Canton.
 Wassiamull Assomull & Co., Canton.
 Waste Silk Boiling Company, Shanghai.
 Weston, A. S., & Co., Ltd.
 Watt, Dr. W. T. (Imperial Medical College), Peking.
 Wattie, J. A., & Co., Ltd., Shanghai.
 Watts & Co., Tientsin.
 Wee Hook Siang & Co., Amoy.
 Weeks & Co., Ltd., Shanghai, Hankow.
 Wegelin, L., Shanghai.
 Weihaiwei Land and Building Company.
 Weippert, W. H. C., Amoy.

- Wells Fargo & Co.
Wen Hua Printing Press, Hankow.
West of Scotland Insurance Office Limited, Shanghai.
Western Electric Co., Inc.
Westinghouse Electric Export Co., Shanghai.
Westminster Tobacco Company.
Westphal, King & Ramsay Limited.
Wheelock & Co., Shanghai.
Wheen, Edward & Sons, Shanghai.
Whitall, J., & Co., Limited.
Whitmore, R. A., Shanghai.
White Brothers, Shanghai.
White-Cooper, Oppel & Master, Shanghai.
Whiteaway, Laidlaw & Co.
Whitehead & Co., Shanghai.
Whitfield & Co., Amoy.
Whitham, R. P., Shanghai.
Whitney, J. C., & Co.
Whitworth, Herbert. Limited.
Widler & Co. (E. Widler & A. Woodgate), Chungking.
Widler, E., and A. Woodgate (Widler & Co.)
Wijk & Co., Shanghai.
Wilkinson, H. P., Shanghai.
Wilkinson, Heywood, & Clarke Ltd.
Wilkinson, T. M., & Co., Foochow.
Williams, Dr. Medicine Company.
Williams, K. J., Shanghai.
Willits & Patterson, Shanghai.
Wilson & Co., Tientsin.
Wing On Co. (Shanghai) Limited.
Wing Tai, Shanghai.
Winston, Dr. Warwick, Tientsin.
Winteler, M., Shanghai.
Wisner & Co., Shanghai.
Wisner, P. F., & Co., Shanghai.
Wissotsky & Co.
Wollwra Steamship Co., Ltd.
Wo Sang, Canton.
Wong Ah Ming, Tientsin.
Wong Chuen Yung (British Manufacturers' Agency), Shanghai.
Wong Kuei Cheok, Shanghai.
Wong Sing Chong, Shanghai.
Wong Yuen Kee, Tientsin.
Wong Zong Chong, Shanghai.
Woo Chong, Shanghai.
Woo, M. L., Tientsin.
Woods, J., Hankow.
Woollen, Vossy & Co., Ltd., Tientsin.
Worthington Pump Company Limited.
Wrightson & Co., Shanghai.
Wu Lien Teh, Dr.
Wuchow Electric Light Co., Wuchow.
Yamamoto & Co., Tientsin.
Yan Sun & Co., Ltd., Canton.
Yan Shau & Co., Ltd., Canton.
Yang, I. C., & Co., Peking.
Yang, J., Peking.
Yangtze Engineering Works, Hankow.
Yangtze Insurance Company Limited.
Yangtze Land and Finance Co., Shanghai.
Yangtze Poo Cotton Mill, Shanghai.
Yap Eck Liok, Amoy.
Yat Ling Dispensary, Swatow.
Yates, T. M.
Yau, Dr. K. S., Peking and Tientsin.
Yee Gwan & Co., Amoy.
Yee Lung & Co., Canton.
Yen Fuh, Dr., Peking.
Yeh Haing & Co., Amoy.
Yeo Swoe Swan & Co., Amoy.
Yik Sang Dispensary, Swatow.
Yingkow Electric Light & Waterworks Co., Newchwang.
Yishin & Co., Mukden.
Yoon Siu Dispensary, Swatow.
Yokohama Specie Bank.
Yorkshire Insurance Company.
Yoshida & Co., Shanghai.
Young Brothers Trading Co. (Foreign Department), Chungking.
Yu Tai, Shanghai.
Yuan T'ung Li, Shanghai.
Yuasa, T., & Co., Hankow and Shanghai.
Yue Chong Tai, Shanghai.
Yue Loong Hing Kee, Canton.
Yuen Cheong and Co., Shanghai.
Yuen Sui Chang Dispensary, Swatow.
Yuen Tuh & Co., Shanghai.
Yui Tai & Co., Tientsin.
Yung Chi Dispensary, Shanghai.
Yung Fong Photo Supply Co., Peking.
Yung Hing Printing Co., Shanghai.
Yunnanfu Electric Light Company.
Yut Sae Chung & Co., Shanghai.
Yuwasei Yoko, Tientsin.
Za Chong Shun, Shanghai.
Zelensky, A. L., Shanghai.
Zi Ka Wei Press, Shanghai.
Ziervogel & Bolton, Drs., Shanghai.
Zong Lee & Sons, Shanghai.
Zündel, Emile, Manufacturing Company.
Zyletra & Co., Shanghai.

CUSTOMS.

The 26th April, 1918.

No. 2395.—In exercise of the power conferred by section 19 of the Sea Customs Act, 1878 (VIII of 1878), as amended by Act XII of 1914, the Governor-General in Council is pleased to prohibit the bringing, by sea or by land, into British India of any copy of the pamphlet entitled 'Demand of India for Self Government' published by the Central Committee of the Indian Muslim Patriots League, Stockholm, and printed by H. J. Brolins Boktryckeri, Stockholm.

POST AND TELEGRAPH ESTABLISHMENTS.

The 27th April, 1918.

No. 2033.—Sir William Maxwell, K.C.I.E., M.V.O., I.C.S., Director General of Posts and Telegraphs, is granted such privilege leave as may be due to him on the afternoon of the 25th March 1918, in combination with special leave on urgent private affairs of such duration as will bring the whole period of his absence up to six months.

Mr. G. R. Clarke, O.B.E., I.C.S., Postmaster General, 1st grade, is appointed to officiate as Director General of Posts and Telegraphs, with effect from the afternoon of the 25th March 1918 and until further orders.

No. 2232.—The following officiating and temporary promotions in the higher grades of the Superior establishment of the Indian Telegraph Department are sanctioned, with effect from the dates specified:—

Mr. M. A. Thompson, Deputy Director General, Telegraph Traffic, is appointed to officiate in the grade of Rs. 2,000 with effect from the 19th February 1918, and to act temporarily in that grade, with effect from the 19th May 1918.

A. H. LEY,

Secretary to the Government of India.

DEPARTMENT OF EDUCATION.

NOTIFICATIONS.

SANITARY.

Simla, the 20th April, 1918.

No. 125.—In modification of the Education Department Notification no. 549, dated the 17th December 1917, Major F. Norman White, C.I.E., M.D., I.M.S., is appointed to be Sanitary Commissioner with the Government of India substantively *pro tempore* with effect from the date on which he relinquishes charge of his office as Assistant Director General, Indian Medical Service (Sanitary), and until further orders.

No. 127.—Major R. A. Needham, D.S.O., I.M.S., Assistant Director General, Indian Medical Service (Stores), is appointed to be Assistant Director General, Indian Medical Service (Sanitary), with effect from the date on which he assumes charge of the latter office.

GENERAL.

The 26th April, 1918.

No. 257.—With reference to this Department Notification No. 317, dated the 4th May 1917, it is hereby notified that Mr. H. S. Heysam will continue to hold the appointment of Officer-in-Charge of the wedding operations at the Government of India Secretariat Offices at Calcutta, for a further period of one year with effect from the 1st May 1918.

E. D. MACLAGAN,

Secretary to the Government of India.

ARMY DEPARTMENT.

Simla, the 26th April 1918.

APPOINTMENTS.

No. 814.—Lieutenant H. J. Carr, Machine Gun Corps, is granted, subject to His Majesty's approval, the temporary rank of Captain while holding the appointment of Assistant Provost Marshall. Dated 9th March 1918.

No. 815.—Lieutenant D. L. G. Carleton Smith, 1st (King's) Dragoon Guards, is granted, subject to His Majesty's approval, the acting rank of Captain, but with the pay and allowances as for Lieutenant, while holding an appointment of Adjutant at a Staff School. Dated 1st April 1918.

No. 816.—In Army Department Notification No. 808, dated the 15th February 1918, against the name of Lieutenant (temporary Captain) C. W. A. Prideaux, Indian Army Reserve of Officers, for "23rd October 1917," read "17th September 1917."

REGULAR FORCES.

Infantry.

No. 817.—The undermentioned warrant officers to be Second Lieutenants, subject to His Majesty's approval :—

Prince Albert's (Somerset Light Infantry).

Company Sergeant-Major William Dovsett. Dated 11th April 1918

Company Sergeant-Major Robert James Lamb. Dated 17th April 1918

No. 818.—The following correction is made to Army Department Notification No. 619, dated the 29th March 1918 :—

Under "The Royal Sussex Regiment" for "James Horvey Corbitt" read "James Henry Corbitt."

GENERAL LIST.

Infantry.

No. 819.—The undermentioned to be temporary Quartermasters, with the honorary rank of Lieutenant, subject to His Majesty's approval, while serving with an Indian Defence Force Unit :—

Edward Michael Hankin from The Norfolk Regiment ...	6th March 1918.
Frederick Taylor from The Royal Fusiliers (City of London Regiment)	6th March 1918.
Walter Cashmore from The Worcestershire Regiment ...	6th March 1918.
John Camm from The East Yorkshire Regiment ...	9th March 1918.
Thomas McAndrew from The Royal Munster Fusiliers ...	10th March 1918.
George Joseph Bishop from Royal Engineers ...	10th March 1918.
Arthur Thomas Mayes from The East Yorkshire Regiment ...	14th March 1918.
George Gibson from The Welsh Regiment. ...	14th March 1918.
James Blythe from The Black Watch (Royal Highlanders) ...	14th March 1918.
Frederick Alfred James from 17th (Duke of Cambridge's Own) Lancers	16th March 1918.
William Henry Foden from 13th Hussars	16th March 1918.
Frank Baker from Royal Artillery	16th March 1918.
Alfred Samuel Stone from The Dorsetshire Regiment. ...	24th March 1918.
Alfred Chasteneuf from The Queen's Own (Royal West Kent Regiment)... ..	24th March 1918.
William Thomas Brain from 1st (King's) Dragoon Guards ...	27th March 1918.

PERSONAL STAFF.

No. 820—His Excellency the Viceroy and Governor General is pleased to make the following appointments on His Excellency's Personal Staff, with effect from the dates specified :—

To be Honorary Aides-de-Camp.

Lieutenant-Colonel L. A. Grimston, V.D., Commandant, Assam Valley Light Horse. Dated 22nd February 1918, *vice* Lieutenant-Colonel (Honorary Colonel) J. G. Knowles, C.I.E., V.D., tenure expired.

Lieutenant-Colonel (Honorary Colonel) W. T. Wright, 3rd Punjab Rifles, Indian Defence Force. Dated 9th March 1918, *vice* Lieutenant-Colonel (Honorary Colonel) Sir W. D. Henry, C.I.E., V.D., resigned.

To be Honorary Surgeon.

Brevet Colonel R. Heard, M.D., I.M.S. Dated 1st April 1918, *vice* Lieutenant-Colonel R. Bird, C.I.E., I.M.S., deceased.

INDIAN MEDICAL SERVICE.

No. 821.—In Army Department Notification No. 2181, dated the 21st December 1917, for "Jaideva Varma" read "Jai Deva Varma."

INDIAN ARMY.

No. 822.—The undermentioned to be Temporary Second Lieutenants, subject to His Majesty's approval :—

Louis Charles Bateman. Dated 22nd April 1918.

Aubrey Wright Weston-Foster. Dated 25th April 1918.

No. 823.—The following are appointed to the Indian Army on probation, subject to His Majesty's approval, with a view to permanent appointment, with effect from the dates specified :—

To be Lieutenants.

Lieutenant John Walter Turner, 8th Battalion, The Sherwood Foresters (Nottinghamshire and Derbyshire Regiment), attached 27th Light Cavalry. Dated 25th March 1918, but to rank from the 5th May 1916.

Captain Eric Robertson, The King's Own Scottish Borderers, attached 2nd Battalion, 43rd Bhopal Regiment. Dated 25th March 1918, but to rank from the 5th May 1916.

Captain Gerald Richard Applewhaite, 6th Battalion, The Norfolk Regiment, attached 17th Infantry (The Loyal Regiment). Dated 26th March 1918, but to rank from the 5th May 1916.

Captain Herbert Homfray O'Leary, 4th Battalion, The Manchester Regiment, attached 2nd Battalion, 76th Punjabis. Dated 26th March 1918, but to rank from the 15th May 1916.

Captain Norman Conyers Kirby, 1-7th Battalion, The Royal Warwickshire Regiment, attached 2nd Battalion, 35th Sikhs. Dated 25th March 1918, but to rank from the 29th May 1916.

Lieutenant Lawder Benjamin Sandys Smith, 6th Battalion, The Royal Irish Regiment, attached 2nd Battalion, 119th Infantry (The Mooltan Regiment). Dated 25th March 1918, but to rank from the 14th June 1916.

Lieutenant Roderick Denis Greer, Princess Victoria's (Royal Irish Fusiliers), attached 3rd Battalion, 7th Gurkha Rifles. Dated 25th March 1918, but to rank from the 23rd June 1916.

Lieutenant Cyril Blomeley, Army Service Corps, attached 1st Battalion, 33rd Punjabis. Dated 25th March 1918, but to rank from the 3rd August 1916.

Captain Kenneth Guy, 2nd Battalion, The Lancashire Fusiliers, attached 2nd Battalion, 128th Outram's Rifles. Dated 25th March 1918, but to rank from the 7th August 1916.

Lieutenant Stanley Bremner, The King's (Liverpool Regiment), attached 2nd Lancs (Gardner's Horse). Dated 25th March 1918, but to rank from the 9th August 1916.

Lieutenant Frank Railton Stanger, The Suffolk Regiment, attached 1st Battalion, 33rd Punjabis. Dated 25th March 1918, but to rank from the 23rd September 1916.

Lieutenant Eric Milne Moyes, Northern Cyclist Battalion, attached 1st Battalion, 76th Punjabis. Dated 25th March 1918 but to rank from the 27th October 1916.

Lieutenant Peirse Ignatious Kelly, 6th Battalion, The Prince of Wales's Leinster Regiment (Royal Canadians), attached 86th Carnatic Infantry. Dated 25th March 1918, but to rank from the 23rd November 1916.

Lieutenant George Henry Maunder, 8th Battalion, The Duke of Cornwall's Light Infantry, attached 2nd Battalion, 107th Pioneers. Dated 26th March 1918, but to rank from the 25th November 1916.

Temporary Lieutenant George Frederick Jones, 2nd Battalion, The Welsh Regiment, attached 103rd Mahratta Light Infantry. Dated 9th January 1918, but to rank from the 1st December 1916.

Lieutenant William Smith Ramsay Henderson, 4th Battalion, Princess Louise's (Argyll and Sutherland Highlanders), attached 103rd Mahratta Light Infantry. Dated 25th March 1918, but to rank from the 13th December 1916.

Lieutenant Kenneth Hills Bond, M.C., 6th Battalion, The Sherwood Foresters (Nottinghamshire and Derbyshire Regiment), attached 2nd Battalion, 129th Duke of Connaught's Own Baluchis. Dated 25th March 1918, but to rank from the 16th December 1916.

Lieutenant William Thomas Clyde, Machine Gun Corps, attached 2nd Battalion, 94th Russell's Infantry. Dated 25th March 1918, but to rank from the 10th January 1917.

Lieutenant Sydney St. George Hare, 3rd Battalion, The Bedfordshire Regiment, attached 2nd Battalion, 76th Punjabis. Dated 25th March 1918, but to rank from the 18th January 1917.

Lieutenant Frank Dallas Charles, 5th (City of London) Battalion, The London Regiment (London Rifle Brigade), attached 40th Pathans. Dated 25th March 1918, but to rank from the 8th February 1917.

Lieutenant Cecil John Hoskins, The East Surrey Regiment, attached 46th Punjabis. Dated 27th August 1917, but to rank from the 26th February 1917.

Second Lieutenant Charles Denton Elliott, 21st (County of London) Battalion, The London Regiment (First Surrey Rifles), attached 46th Punjabis. Dated 9th August 1917, but to rank from the 22nd April 1917.

To be Second Lieutenants.

Second Lieutenant Luke William Newhold White, 4th Battalion, The Prince of Wales's Leinster Regiment (Royal Canadians) attached 1st Battalion, 113th Infantry. Dated 22nd November 1917, but to rank from the 5th May 1917.

Second Lieutenant George Ross Strachan, Princess Louise's (Argyll and Sutherland Highlanders), attached 2nd Battalion, 129th Duke of Connaught's Own Baluchis. Dated 26th March 1918, but to rank from the 5th May 1917.

Second Lieutenant Frank Norrish, 1-20th (County of London) Battalion, The London Regiment (Blackheath and Woolwich), attached 1st Battalion, 93th Infantry. Dated 25th March 1918, but to rank from the 5th May 1917.

Second Lieutenant James Dickson Douglas Forrest, 7th Battalion, Seaforth Highlanders (Ross-shire Buffs, The Duke of Albany's), attached 2nd Battalion, 6th Jat Light Infantry. Dated 26th March 1918, but to rank from the 5th May 1917.

Second Lieutenant Ernest Holmes, 7th Battalion, The King's Own (Yorkshire Light Infantry), attached 2nd Battalion, 70th Burma Rifles. Dated 26th March 1918, but to rank from the 5th May 1917.

Second Lieutenant Frank Ernest Munckton, The Bedfordshire Yeomanry, attached 7th Mariana Lancers. Dated 25th March 1918, but to rank from the 20th May 1917.

Second Lieutenant Thomas Bennett Robert Meadmore, Machine Gun Corps, attached 2nd Battalion, 67th Punjabis. Dated 25th March 1918, but to rank from the 5th June 1917.

Second Lieutenant William Lee Wilson, Machine Gun Corps, attached 40th Pathans. Dated 25th March 1918, but to rank from the 5th June 1917.

Second Lieutenant Leonard Bilton Shaw, 11th Battalion, The King's (Liverpool Regiment), attached 2nd Battalion, 6th Jat Light Infantry. Dated 25th March 1918, but to rank from the 5th June 1917.

Second Lieutenant Frederick Miller Smith, 5th Battalion, The Northamptonshire Regiment, attached 2nd Battalion, 70th Burma Rifles. Dated 25th March 1918, but to rank from the 26th June 1917.

Second Lieutenant Lindsay Steele, 6th Battalion, The Cameronians (Scottish Rifles), attached 37th Lancers (Baluch Horse). Dated 26th March 1918, but to rank from the 26th June 1917.

Second Lieutenant Arthur Henry Parks, The East Lancashire Regiment, attached 33rd Queen Victoria's Own Light Cavalry. Dated 25th March 1918, but to rank from the 25th July 1917.

Second Lieutenant Frederick Harvey Butler, 3rd (City of London) Battalion, The London Regiment (Royal Fusiliers), attached 57th Wilde's Rifles (Frontier Force). Dated 25th March 1918, but to rank from the 25th July 1917.

Second Lieutenant Percy Arnold Green, 2nd Battalion, The Monmouthshire Regiment, attached 3rd Battalion, Queen Victoria's Own Corps of Guides (Frontier Force) (Lumsden's). Dated 25th March 1918, but to rank from the 25th July 1917.

Second Lieutenant George Hughes Grocock, 9th Battalion, The Leicestershire Regiment, attached 1st Battalion, 76th Punjabis. Dated 25th March 1918, but to rank from the 1st August 1917.

Second Lieutenant William James Thurgood, 2nd Battalion, The Durham Light Infantry, attached 3rd Battalion, 9th Delhi Regiment. Dated 25th March 1918, but to rank from the 12th August 1917.

Second Lieutenant Herbert Raybird, 4th Battalion, The Hampshire Regiment, attached 117th Mahrattas. Dated 25th March 1918, but to rank from the 23rd August 1917.

Second Lieutenant Frederick Graham, 5th Battalion, The Durham Light Infantry, attached 1st Battalion, 33rd Punjabis. Dated 25th March 1918, but to rank from the 23rd August 1917.

Second Lieutenant Herbert William Leonard, 1st Reserve Regiment of Cavalry, attached 30th Lancers (Gordon's Horse). Dated 25th March 1918, but to rank from the 21st September 1917.

Second Lieutenant Christopher Eric Pleydell Wilton, 3rd Battalion, The Essex Regiment, attached 40th Pathans. Dated 25th March 1918, but to rank from the 1st December 1917.

Second Lieutenant Gilbert Moore, Army Cyclist Corps, attached 2nd Battalion, 72nd Punjabis. Dated 25th March 1918, but to rank from the 13th January 1918.

Second Lieutenant James Alexander Moreland, 2nd Battalion, The Royal Irish Rifles, attached 8th Cavalry. Dated 25th March 1918, but to rank from the 26th January 1918.

Second Lieutenant William Lea, 4th Battalion, The Dorsetshire Regiment, attached 2nd Battalion, 1st Brahmans. Dated 26th March 1918, but to rank from the 26th January 1918.

Second Lieutenant George Thexton Wards, 7th (City of London) Battalion, The London Regiment, attached 84th Punjabis. Dated 25th March 1918, but to rank from the 26th January 1918.

Second Lieutenant Victor Douglas Arnold, The Buffs (East Kent Regiment), attached 2nd Battalion, 6th Jat Light Infantry. Dated 26th March 1918, but to rank from the 26th January 1918.

Second Lieutenant Stanley Critchley Auty, Machine Gun Corps, attached 3rd Battalion, 9th Delhi Regiment. Dated 25th March 1918, but to rank from the 26th March 1918.

Second Lieutenant Horace Frank Trutch, The Oxfordshire and Buckinghamshire Light Infantry, attached 40th Pathans. Dated 25th March 1918, but to rank from the 27th March 1918.

Army Reserves.

No. 824.—The following gentlemen are appointed to the Indian Army Reserve of Officers, subject to His Majesty's approval :—

To be Second Lieutenants.

Infantry Branch.

Eric Trevor King.	Dated 8th April 1918.
George Arnold Frederick Heyne.	Dated 13th April 1918.
Francis Bradley Bradley-Birt.	Dated 17th April 1918.
Kenneth Campbell Lysons	} Dated 18th April 1918.
Bruce Marie Melville Gordon.	
James Samuel Newman Weston.	} Dated 20th April 1918.
John Grigor Gilbertson.	
Eric Seton Smith.	Dated 22nd April 1918.

No. 825.—Lieutenant Theodore William Godwin Davis, Indian Army Reserve of Officers, to be temporary Major, subject to His Majesty's approval, while employed as Deputy Commissioner of Police, Mesopotamia, with effect from the 4th March 1918.

No. 826.—James William Staunton [Temporary Second Lieutenant, The King's (Liverpool Regiment)], to be Lieutenant in the Infantry Branch of the Indian Army Reserve of Officers, subject to His Majesty's approval. Dated 28th March 1918, but to rank from the 29th August 1917.

No. 827.—Herbert Butt, [temporary Second Lieutenant, The Duke of Cambridge's Own (Middlesex Regiment)], to be Lieutenant in the Infantry Branch of the Indian Army Reserve of Officers, subject to His Majesty's approval. Dated 13th April 1918, but to rank from the 19th December 1917.

No. 828.—William Bernard Lethbridge (Temporary Second Lieutenant, General List), to be Second Lieutenant in the Infantry Branch of the Indian Army Reserve of Officers, subject to His Majesty's approval. Dated 13th June 1916, but to rank from the 9th May 1916.

No. 829.—Second Lieutenant Francis Bradley Bradley-Birt, Indian Army Reserve of Officers, to be Temporary Captain, subject to His Majesty's approval, while employed as Deputy Assistant Director, Local Resources. Dated 17th April 1918.

No. 830.—Second Lieutenant Cecil Eagles Lynch-Blosse, Indian Army Reserve of Officers, to be Temporary Captain subject to His Majesty's approval, while employed as Assistant Commissioner of Police, Mesopotamia, with effect from the 4th March 1918.

No. 831.—In Army Department Notification No. 660, dated the 5th April 1918, against the names of Archie Bertram Carey and Herbert John Harris, for "29th March 1918" read "19th March 1918".

No. 832.—In Army Department Notification No. 751, dated the 7th July 1916 for "but to rank from 28th November 1914" read "but to rank from 7th September 1914".

No. 833.—In Army Department Notification No. 370, dated the 22nd February 1918, against the name of Kenneth Lionel Frederick Armitage for "but to rank from 28th November 1915" read "but to rank from 7th September 1915".

LONDON GAZETTE.

No. 834.—The following extracts are published for general information :—

Second Supplement dated the 4th February 1918, to the London Gazette of the 1st February 1918, pages 1599, 1600, 1602, 1603, 1604, 1605 and 1606.

War Office,

4th February 1918.

His Majesty the KING has been pleased to confer the undermentioned rewards for gallantry and distinguished service in the Field. The acts of gallantry for which the decorations have been awarded will be announced in the London Gazette as early as practicable :—

Awarded a Bar to the Distinguished Service Order.

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Lt.-Col. Guy Archibald Hastings Beatty, D.S.O., I. Cav. (D.S.O. gazetted 4th June 1917.)

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Maj. George Knowles, D.S.O., I. Cav. (D.S.O. gazetted September 1902.)	*	*	*	*	*	*	*	*
Maj. Arthur Mordaunt Mills, D.S.O., I. Cav. (D.S.O. gazetted 1st January 1917.)	*	*	*	*	*	*	*	*
<i>Awarded the Military Cross.</i>								
Capt. Charles O'Brien Daunt, I. Cav.	*	*	*	*	*	*	*	*
Lt. S. Dutt, I.M.S.	*	*	*	*	*	*	*	*
Capt. Lancelot Cecil Torbock Graham, I. Cav.	*	*	*	*	*	*	*	*
Risaldar Mukand Singh Bahadur, I. Cav.	*	*	*	*	*	*	*	*
Lt. William Walter Keith Page, attd. Ind. Cav.	*	*	*	*	*	*	*	*
Lt. Victor Wallace Smith, I.A.R. of O.	*	*	*	*	*	*	*	*
Capt. Dysart Edward Whitworth, I. Cav.	*	*	*	*	*	*	*	*

Third Supplement, dated the 4th February 1918, to the London Gazette of the 1st February 1918, pages 1623, 1626, 1630, 1631 and 1632.

*War Office,
4th February 1918.*

MEMORANDA.	*	*	*	*	*	*	*	*
Bt. Lt.-Col. (temp. Brig.-Gen.) M. L. Hornby, C.M.G., D.S.O., ret. pay, Ind. Army, to be Lt.-Col. on the h.p. list. 24th Nov. 1917.	*	*	*	*	*	*	*	*
The undermentioned to be temp. Lt.-Cols. :—								
Bt. Lt.-Col. D. I. Shuttleworth, Ind. Inf., whilst empld. as a G.S.O., 1st Grade. 27th June 1917.	*	*	*	*	*	*	*	*
Maj. D. G. Ridgeway, Ind. Inf., whilst Instr., Staff School. 14th Aug. 1917.	*	*	*	*	*	*	*	*
Maj. E. C. W. Conway-Gordon, Ind. Cav., whilst empld. as a G.S.O., 1st Grade. 13th Aug. 1917.	*	*	*	*	*	*	*	*
REGULAR FORCES.								
INFANTRY.	*	*	*	*	*	*	*	*
Labour Corps.								
Lt.-Col. E. T. Carwithen (Ind. Army) is apptd. to the Corps. 24 Nov. 1917.	*	*	*	*	*	*	*	*
General List.								
Temp. Lt. F. K. Bradford, from a Serv. Bn., North'd Fus., to be temp. Lt. on appt. as probr. to Ind. Army. 21 Dec. 1917.	*	*	*	*	*	*	*	*

Fourth Supplement, dated the 5th February 1918, to the London Gazette of the 1st February 1918, pages 1635, 1639, 1640, 1642, 1643, 1644 and 1645.

*War Office,
5th February 1918.*

MEMORANDA.	*	*	*	*	*	*	*	*
The undermentioned to be temp. Capts. :—								
Lt. T. Nevill, Ind. Inf., whilst empld. as a Brig. M.G. Officer in India, from 15th Apr. to 18th June 1917.	*	*	*	*	*	*	*	*
Lt. G. W. Hodgen, Ind. Inf., to be temp. Capt. (without the pay or allowances of that rank) whilst empld. as an Asst. Recruiting Officer in India. 20th Aug. 1917.	*	*	*	*	*	*	*	*
Risaldar Major Bukshi Jaswant Singh, Sardar Bahadur, late Ind. Cav., to be Hon. Capt. 16th July 1917.	*	*	*	*	*	*	*	*
REGULAR FORCES.								
INFANTRY.	*	*	*	*	*	*	*	*

Labour Corps.

Maj. H. G. Warburton (Ind. Army Res. of Off.) to be temp. Lt.-Col. 16 Aug. 1917.

General List.

The undermentioned temp. Lts. to be temp. Lts. on appt. as probrs. to Ind. Army :—
21 Dec. 1917.

A. R. Preddle, from E. York. R.

J. H. B. White, from R. Dub. Fus. (attd.).

R. E. Godfrey, from Leic. R.

TERRITORIAL FORCE.

INFANTRY.

Cambridgeshire Regt.—Maj. A. A. Howell (Lt.-Col., ret., Indian Army) relinquishes his commission in the T. F. on ceasing to be empld. 15th Nov. 1917.

Supplement dated the 6th February 1918 to the London Gazette of the 5th February 1918, pages 1707, 1708, 1712, 1713, 1714, 1715 and 1720.

War Office,
6th February 1918.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made :—

SPECIAL APPOINTMENTS.

(Graded for purposes of pay as Staff Lts.; 1st Cl.).—The undermentioned relinquish their appts. 16th Jan. 1918 :—

Hon. Brig.-Gen. J. T. Evatt, D.S.O., ret. pay, Ind. Army.

Comdts. on the Lines of Communication.

(Graded for purposes of pay as D. A. A. Gs. at the War Office).—The undermentioned relinquish their appts. :—

Col. W. A. Thompson, ret. pay, Ind. Army. 6th Jan. 1918.

Bt. Col. J. Monteith, C.B., ret. pay, Ind. Army. 14th Jan. 1918.

ROYAL FLYING CORPS.

MIL. WING.

The undermentioned appts. are made :—

*Flight Comdrs.**Flying Officers.*

28th Oct. 1917.

2nd Lt. F. N. Whiteley, Ind. Army Res. of Off.

MEMORANDA.

The undermentioned to be temp. Brig.-Gens. :—

Lt.-Col. G. A. Dale, C.M.G., Ind. Army, whilst specially empld. 1st Jan. 1918.

Temp. Lt. H. Palleine, A.S.C., is transfd. to Gen. List for service with Ind. Army (on prob.). 21st Dec. 1917.

GENERAL STAFF.

G. S. Os.

3rd Grade.—Capt. A. H. S. Wheatley, Ind. Cav., vice Capt. C. R. C. Lane, Ind. Cav.
27th Dec. 1917.

ATTACHED TO HD.-Q.R. UNITS.

Brig. Comdres—Lt.-Col. G. A. H. Beaty, D.S.O., Ind. Cav., and to be temp. Brig.-Gen., whilst so empd., *vice* Bt. Lt.-Col. M. F. Gage, D.S.O., D. Gds. 18th Dec. 1917.

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MEMORANDA.

Commy. and hon. Capt. T. Y. Macey, retired, Indian Army Depts., to be hon. Maj., 1st July 1917.

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Third Supplement dated the 7th February 1918 to the London Gazette of the 5th February 1918, pages 1781 and 1789.

War Office,
7th February 1918.

REGULAR FORCES.

COMMANDS AND STAFF.

The undermentioned appts. are made:—

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GENERAL STAFF.

* * * * *

G. S. Os.

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2nd Grade.—Maj. C. Kennedy-Craufurd-Stuart, D.S.O., Ind. Inf. 15th Jan. 1918.

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General List.

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Capt. J. E. T. Catron, from Austrln. Inf., to be temp. Capt. on appt. as probr. to Ind. Army. 22 Dec. 1917.

The undermentioned, from Austrln. Inf., to be temp. Lts. on appt. as probrs. to Ind. Army.—

21 Dec. 1917.

Maj. B. Holmes.

Capt. K. B. Muirson.

Capt. J. T. Laug.

Capt. R. C. Anderson.

Lt. D. A. McLean.

Lt. R. P. Sutcliffe.

2nd Lt. H. Wagstaffe, from Austrln. Engrs., to be temp. 2nd Lt. on appt. as probr. to Ind. Army 22 Dec. 1917.

The undermentioned temp. Lts. to be temp. Lts. on appt. as probrs. to Ind. Army:—

E. A. Evanson, from a Serv. Bn., R. Ir. Fus. 21 Dec. 1917.

A. G. Jenkins, from a Serv. Bn., R. War. R. 2 Jan. 1918.

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Fourth Supplement dated the 7th February 1918 to the London Gazette of the 5th February 1918, pages 1799, 1800, 1801 and 1802.

Chancery of the Order of Saint Michael and Saint George.

Downing Street, 7th February 1918.

The KING has been graciously pleased to give directions for the following appointments to the Most Distinguished Order of Saint Michael and Saint George for services rendered in connection with Military Operations in Mesopotamia. To be dated 1st January, 1918:—

To be Additional Members of the Third Class, or Companions, of the said Most Distinguished Order.

Col. Edward Hearle Cole, C.B., Ind. Army.

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Lt.-Col. Arthur Le Grand Jacob, C.I.E., D.S.O., Ind. Army.

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War Office,
7th February 1918.

His Majesty the KING has been graciously pleased to approve of the undermentioned rewards for distinguished services rendered in connection with Military Operations in Mesopotamia. Dated 1st January 1918:—

To be Brevet Lieutenant-Colonel (on Retired List, Reserve of Officers Special Reserve, New Army or Territorial Force, in the case of Officers belonging to these categories, as applicable).

Maj. (actg. Lt.-Col.) A. L. Barrett, Inf., Ind. Army.
 * * * * *
 Maj. (T.-Lt.-Col.) W. Brown, S. & T. Corps, Ind. Army.
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 Maj. G. A. S. Gordon, Cav., Ind. Army.
 Maj. T.-Lt.-Col.) W. H. Hamilton, D.S.O., F.R.C.S., Ind. Med. Serv.
 * * * * *
 Maj. R. L. Hughes Hallett, S. & T. Corps, Ind. Army.
 * * * * *
 Maj. C. Kirkpatrick, Corps of Guides, Ind. Army.
 Maj. (A.-Lt.-Col.) J. C. H. Leicester, M.D., F.R.C.S., Ind. Med. Serv.
 Maj. W. H. Leonard, F.R.C.S., Ind. Med. Serv.
 Maj. H. F. E. MacMahon, M.C., S. & T. Corps, Ind. Army.
 Maj. G. S. Palmer, Inf., Ind. Army.
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 Maj. (T.-Lt.-Col.) G. D. Pike, M.C., Inf., Ind. Army.
 * * * * *
 Maj. (T.-Lt.-Col.) E. A. Porch, M.C., S. & T. Corps, Ind. Army.

To be Brevet Lieutenant-Colonel on promotion to Major.

Capt. W. Dent, D.S.O., Inf., Ind. Army.

To be Brevet Major (on Retired List, Reserve of Officers, Special Reserve, New Army or Territorial Force, in the case of Officers belonging to these categories, as applicable.)

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 Capt. F. M. Carpendale, Inf., Ind. Army.
 Capt. C. de L. Christopher, S. & T. Corps, Ind. Army.
 Capt. (T.-Maj.) F. D. Frost, M.C., S. & T. Corps, Ind. Army.
 Capt. C. A. Gouldsbury, Inf., Ind. Army.
 * * * * *
 Capt. G. G. James, M.B., Ind. Med. Serv.
 * * * * *
 Capt. J. A. S. Phillips, Ind. Med. Serv.
 * * * * *
 Capt. C. A. M. Tennant, Inf., Ind. Army.
 * * * * *

Awarded the Distinguished Service Order.

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 T.-Maj. (A.-Lt.-Col.) Edward Leonard Bagshawe, C.I.E., Ind. Td. Dept. attd. R.E.
 Maj. (T.-Lt.-Col.) Robert Macpherson Barron, Ind. Med. Serv.
 * * * * *
 Capt. (A.-Maj.) Ronald Playfair St. Vincent Bernard, M.C., Inf., Ind. Army.
 * * * * *
 Lt.-Col. James Arthur Bliss, M.V.O., Inf., Ind. Army.
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 Maj. & Bt. Col. (T.-Brig.-Gen.) Robert Archibald Cassels, Cav., Ind. Army.
 Lt.-Col. Frank Evelyn Coningham, Inf., Ind. Army.
 Maj. (T.-Lt.-Col.) Frank Powell Connor, F.R.C.S., Ind. Med. Serv.
 * * * * *
 Maj. (A.-Lt.-Col.) Charles Aikman Gourlay, M.D., Ind. Med. Serv.
 * * * * *
 Maj. George Hamilton Gunning, Cav., Ind. Army.
 Lt.-Col. Charles Levenax Haldane, C.M.G., Inf., Ind. Army.
 Lt.-Col. Lambert Alfred Graham Hamner, Cav., Ind. Army.
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 Maj. (T.-Lt.-Col.) Eric George Hart, S. & T. Corps, Ind. Army.
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 Maj. Edward Juxon Henry Haughton, Inf., Ind. Army.
 Maj. (T.-Lt.-Col.) Murray Solwood Hewett, S. & T. Corps, Ind. Army.
 Lt. (T.-Capt.) Patrick Francis Bourke Hickey, Ind. Army, R. of O.
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 Maj. Freeman Astley Jackson, Cav., Ind. Army.
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 Lt.-Col. Thomas Bernard Kelly, F.R.C.S., Ind. Med. Serv.
 Maj. Arthur William Marsh Kemmis, Lrs., Ind. Army.
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 Maj. John Hugh McCudden, M.G., Cav., Ind. Army.
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 Maj. (A.-Lt.-Col.) Malcolm Robertson Pocock, Inf., Ind. Army.
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 Lt. (T.-Maj.) Thomas Pryor, I.A., R. of O.
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Maj. Edmund Arthur Roberts, Ind. Med. Serv.

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Capt. Charles William Garne Walker, Inf., Ind. Army.

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Awarded a Bar to the Military Cross.

Capt. William Burgess Benton, M.C., Inf., Ind. Army. (M. C. gazetted 29th October 1915).

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Awarded the Military Cross.

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Lt. Cecil Dudley Stewart May Arrindell, Ind. Army, R. of O.

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Capt. Hargobind Lal Batra, Ind. Med. Med. Serv.

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Asst. Comm. & Hon. Lt. Ernest George Bingham, S. & T. Corps, Ind. Army.

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Capt. Arthur Septimus Brooke, Inf., Ind. Army.

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Lt. Charles Frederick Dann, Inf., Ind. Army.

Capt. Monindranath Das, M.B., Ind. Med. Serv.

Lt. (temp. Capt.) James Ramsay Davidson, Ind. Army, R. of O.

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Lt. (A-Capt) William Ivor Parsons Feltham, Inf., Ind. Army.

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Lt. George Montagu Goodall, Ind. Army, R. of O.

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Lt. Lawrence Hayes, Ind. Army, R. of O.

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Lt. William Pent Hogg, Ind. Med. Serv.

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Capt. Gerald Vincent Hughes, Inf., Ind. Army.

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2nd Lt. Ernest Anthony McCulloch, Ind. Sig. Serv.

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Lt. John Marshall, Ind. Army, R. of O.

Lt. John Goodfellow Marshall, Ind. Army, R. of O.

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Lt. Alexander Norman Fitzgerald Moore, Ind. Army, R. of O.

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Capt. Kenneth Amber North, Inf., Ind. Army.

Capt. William Brook Northey, Inf., Ind. Army.

Lt. Harold West Pain, Ind. Army, R. of O.

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Lt. George Reed, Ind. Army, R. of O.

Lt. Leslie Northcott Reed, Ind. Army, R. of O.

Lt. Frederick Charles Roberts, Indian Army, R. of O.

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Lt. Edward Alfred Stead, Inf. Ind. Army.

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Supplement dated the 9th February 1918 to the London Gazette of the 8th February 1918, pages 1877, 1880, 1885, 1887 and 1888.

War Office,

9th February 1918.

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MEMORANDA.

Col. O. M. R. Thackwell, having attained the age limit, retires on an Indian Pension, and is granted the hon. rank of Brig.-Gen. 13th Sept. 1917.

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Temp. Lt. E. I. Winnall, E. Kent R., is transf'd. to Gen. List for service with Ind. Army (on prob.). 21st Dec. 1917.

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TERRITORIAL FORCE.

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TERRITORIAL FORCE RESERVE.

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General List.

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Maj. E. C. Hamilton (Maj. ret., Militia) (Lt., ret. pay, Ind. Army) resigns his commission in the T. F., and reverts to the Retired List on ceasing to be emp'd. 10th Feb. 1918.

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PROMOTIONS.

GARRISON BATTALIONS.

Infantry.

No. 835.—The following acting promotion is made, subject to His Majesty's approval :—

The South Staffordshire Regiment.

Major L. E. H. Humfrey to be acting Lieutenant-Colonel while commanding a battalion. Dated 7th March 1918, *vice* Lieutenant-Colonel C. L. R. Petrie, invalided with effect from the 19th February 1918.

REGULAR FORCES.

Infantry.

No. 836.—The following relinquishment of acting rank is made, subject to His Majesty's approval :—

Alexandra, Princess of Wales's Own (Yorkshire Regiment).

Captain (acting Major) C. B. Costin, M. C., relinquishes the acting rank of Major on ceasing to be employed on the headquarters of a battalion. Dated 10th March 1918.

No. 837.—The following grant of temporary rank is made, subject to His Majesty's approval :—

The Durham Light Infantry.

Captain A. J. Clifton to be temporary Major while commanding No. 1 Peshawar (headquarters) Armoured Motor Brigade. Dated 12th March 1918.

INDIAN MECHANICAL TRANSPORT.

No. 838.—The following officers are granted, subject to His Majesty's approval, the acting rank of Captain while commanding Mechanical Transport Companies, attached to Motor Ambulance Convoys in India, with effect from the dates specified against their names :—

Lieutenant S. U. Nasmith, Army Service Corps. Dated 8th February 1918.

Lieutenant A. Westmacott, Royal Field Artillery. Dated 5th December 1917.

INDIAN ARMY.

No. 839.—The following promotions are made, subject to His Majesty's approval :—

Majors to be Lieutenant-Colonels.

2nd March 1918.

Hugh Edward Herdon, Commandant, 55th Coke's Rifles (Frontier Force).

12th March 1918.

Brevet Lieutenant-Colonel Hyla Napier Holden, 5th Cavalry.

9th April 1918.

William Cortlandt Anderson, Supernumerary List.

Captains to be Majors.

22nd April 1918.

Ronald Despard Davies, 127th Queen Mary's Own Baluch Light Infantry.

Willrid Richardson Peacock Henry, 12th Cavalry.

Henry Victor Reynolds, 82nd Punjabia.

Llewelyn Griffith, 107th Pioneers.

Lancelot Conyers Trelawny, M.C., Supply and Transport Corps.

Arthur John Herbert Chope, D.S.O., 2nd King Edward's Own Gurkha Rifles (The Sirmoor Rifles).

No. 840.—The following acting promotions and relinquishments of acting rank are notified, subject to His Majesty's approval :—

1st Duke of York's Own Lancers (Skinner's Horse).

Lieutenant R. N. Reid, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a squadron. Dated 1st November 1917 in an existing vacancy.

Lieutenant F. P. St. Maur, attached, to be acting Captain while commanding a squadron. Dated 5th November 1917, *vice* Major A. Chamberlayne, vacated, with effect from the 21st October 1917.

Lieutenant J. Butterfield, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a squadron. Dated 2nd February 1918, *vice* Captain G. A. C. Wetherall, vacated, with effect from the 18th January 1918.

35th Scinde Horse.

Lieutenant J. A. Brown, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a squadron. Dated 29th January 1918.

Lieutenant R. L. Barrow, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a squadron. Dated 7th February 1918.

39th King George's Own Central India Horse.

Lieutenant R. P. N. Swayne, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a squadron. Dated 2nd January 1918.

Lieutenant H. G. Monks, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a squadron. Dated 19th January 1918.

Lieutenant C. P. Aitken, M.C.; to be acting Captain while commanding a squadron. Dated 3rd January 1918.

3rd Pappers and Miners.

Captain R. S. Rait-Kerr, D.S.O., M.C., Royal Engineers, to be acting Major while commanding a mobilised field company. Dated 15th February 1918.

Captain (Acting Major) R. S. Rait-Kerr, D.S.O., M.C., Royal Engineers, relinquishes the acting rank on ceasing to command a mobilised field company. Dated 23rd February 1918.

Temporary Lieutenant (Acting Captain) W. R. Fitz Gerald, Royal Engineers, relinquishes the acting rank on ceasing to command a company. Dated 12th March 1918.

Second Lieutenant S. Baker, Royal Engineers, to be acting Captain while commanding a company. Dated 27th March 1918.

Second Lieutenant (Acting Captain) S. Baker, Royal Engineers, relinquishes the acting rank on ceasing to command a company. Dated 8th April 1918.

Temporary Lieutenant W. R. Fitz Gerald, Royal Engineers, to be acting Captain while commanding a company. Dated 23rd April 1918.

Second Lieutenant W. Wailling, Indian Army Reserve of Officers, to be acting Captain while Adjutant of a Labour Corps Depot. Dated 12th March 1918.

Lieutenant M. C. G. Watling, Indian Army Reserve of Officers, to be acting Captain while commanding a Porter Corps Depot. Dated 12th March 1918.

4th Battalion, 9th Bhopal Infantry.

Major R. W. deC. Rennick to be acting Lieutenant-Colonel while commanding a battalion. Dated 16th February 1918.

Captain H. A. Cole to be acting Major while second-in-command of a battalion. Dated 16th February 1918.

Lieutenant B. J. Amies to be acting Captain while commanding a wing. Dated 16th February 1918.

Lieutenant (Acting Captain) B. J. Amies relinquishes the acting rank on ceasing to command a wing. Dated 2nd March 1918.

Lieutenant B. J. Amies to be acting Captain while commanding a company. Dated 3rd March 1918.

1st Battalion, 10th Jats.

Lieutenant C. A. Peak to be acting Captain while Adjutant of a depot. Dated 21st January 1918.

2nd Battalion, 10th Jats.

Lieutenant H. R. H. O'Reilly to be acting Captain while commanding a company. Dated 4th January 1918.

Lieutenant (Acting Captain) H. R. H. O'Reilly relinquishes the acting rank on ceasing to command a company. Dated 11th February 1918.

Captain C. E. Boulton to be acting Major while second-in-command of a battalion. Dated 1st January 1918.

Lieutenant H. R. H. O'Reilly to be acting Captain while commanding a company. Dated 26th February 1918.

Lieutenant J. Greaves to be acting Captain while commanding a company. Dated 26th February 1918.

2nd Battalion, 15th Infantry.

Lieutenant (Acting Captain) T. M. Dineen relinquishes the acting rank on ceasing to command a company. Dated 15th March 1918.

Lieutenant A. C. Colman to be acting Captain while commanding a company. Dated 2nd April 1918.

1st Battalion, 19th Punjabis.

Captain A. D. Bennett to be acting Major while commanding a depot. Dated 17th February 1918.

2nd Battalion, 22nd Punjabis.

Major R. Clifford, 22nd Punjabis, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 19th January 1918.

Captain C. deS. H. Middlemas, 22nd Rajputana Infantry, attached, to be acting Major while second-in-command of a battalion. Dated 11th January 1918.

2nd Battalion, 25th Punjabis.

Major S. K. B. Rice to be acting Lieutenant-Colonel while commanding a battalion. Dated 24th November 1917.

Captain I. D. Guthrie, M.C., to be acting Major while second-in-command of a battalion. Dated 3rd March 1918.

Lieutenant C. M. Percy-Jones to be acting Captain while commanding a company. Dated 26th February 1918.

Lieutenant A. S. Hibberd to be acting Captain while commanding a company. Dated 26th February 1918.

1st Battalion, 42nd Delhi Regiment.

Captain H. G. Sutton to be acting Major while commanding a depot. Dated 28th January 1918.

48th Pioneers.

Lieutenant (Acting Captain) J. S. F. Hodson, Indian Army Reserve of Officers, attached, relinquishes the acting rank on ceasing to be Adjutant. Dated 7th March 1918.

Lieutenant C. S. W. Rayner to be acting Captain while Adjutant of a depot. Dated 8th March 1918.

2nd Battalion 55th Coke's Rifles (Frontier Force).

Major B. H. Finnis, 20th Duke of Cambridge's Own Infantry (Brownlow's Punjabis), attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 21st February 1918.

72nd Punjabis.

Lieutenant G. R. Clarke to be acting Captain while commanding a company. Dated 11th May 1917 to 31st August 1917 inclusive, in an existing vacancy.

Captain A. McL. Finnie, Civil employ, attached, to be acting Major while second-in-command of a battalion. Dated 12th September 1917, *vice* Major A. Bredin appointed Commandant, 93rd Puma Infantry, with effect from the 28th August 1917.

Lieutenant F. A. M. B. Jenkins, 3rd Battalion, The East Yorkshire Regiment, attached, to be acting Captain while commanding a company. Dated 16th to 23rd September 1917, *vice* Lieutenant G. R. Clarke, vacated with effect from the 1st September 1917.

Lieutenant R. S. Brouis, attached, to be acting Captain while commanding a company. Dated 9th October 1917 to 9th January 1918 inclusive, *vice* Lieutenant F. A. M. B. Jenkins, vacated with effect from the 24th September 1917.

2nd Battalion, 72nd Punjabis.

Lieutenant C. H. D. O'Callaghan to be acting Captain while commanding a company. Dated 26th February 1918.

Lieutenant H. L. Walker to be acting Captain while commanding a company. Dated 26th February 1918.

Major H. M. Butler to be acting Lieutenant-Colonel while commanding a battalion. Dated 2nd November 1917.

Second Lieutenant H. R. Adams to be acting Captain while Adjutant of a battalion. Dated 26th February 1918.

79th Carnatic Infantry.

Captain G. N. Proctor to be acting Major while commanding a depot. Dated 29th March 1918.

80th Carnatic Infantry.

Captain P. T. L. Thompson to be acting Major while commanding a depot. Dated 28th February 1918.

Lieutenant R. Merry, Indian Army Reserve of Officers, attached, to be acting Captain while Adjutant of a depot. Dated 7th February 1918.

82nd Punjabis.

Lieutenant F. M. R. Salvosen to be acting Captain while Adjutant of a depot. Dated 24th September 1917.

83rd Wallejabad Light Infantry.

Lieutenant J. C. Robinson, Indian Army Reserve of Officers, attached, to be acting Captain while Adjutant of a depot. Dated 29th December 1917.

85th Carnatic Infantry.

Lieutenant T. S. Conner to be acting Captain while commanding a company. Dated 16th May 1917.

Captain A. H. Ommannoy to be acting Major while second-in-command of a battalion. Dated 20th June 1917.

Lieutenant H. G. Furness, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 20th June 1917.

Lieutenant (Acting Captain) T. S. Conner relinquishes the acting rank on ceasing to command a company. Dated 1st July 1917.

Second Lieutenant R. Walters, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 4th July 1917.

Lieutenant L. M. Qam to be acting Captain while commanding a company. Dated 16th July 1917.

Lieutenant (Acting Captain) H. G. Furness, Indian Army Reserve of Officers, attached, relinquishes the acting rank on ceasing to command a company. Dated 1st September 1917.

Lieutenant H. W. A. Hamlyn to be acting Captain while commanding a company. Dated 16th September 1917.

Second Lieutenant (Acting Captain) R. Walters, Indian Army Reserve of Officers, attached, relinquishes the acting rank on ceasing to command a company. Dated 1st September 1917.

Lieutenant E. F. Chamberlain to be acting Captain while commanding a company. Dated 16th September 1917.

Captain (Acting Major) A. H. Ommanney relinquishes the acting rank on ceasing to be second in-command of a battalion. Dated 6th October 1917.

Lieutenant (Acting Captain) E. F. Chamberlain relinquishes the acting rank on ceasing to command a company. Dated 6th October 1917.

Lieutenant (Acting Captain) H. W. A. Hamlyn relinquishes the acting rank on ceasing to command a company. Dated 1st December 1917.

Lieutenant A. H. Macallum, Indian Army Reserve of Officers, attached, to be acting Captain while commanding a company. Dated 16th December 1917.

Lieutenant H. W. A. Hamlyn to be acting Captain while commanding a company. Dated 21st March 1918.

90th Punjabis.

Lieutenant A. G. Lambert, Indian Army Reserve of Officers, attached, to be acting Captain while Adjutant of a depot. Dated 3rd August 1917.

2nd Battalion, 94th Russell's Infantry.

Lieutenant G. R. Coulthard, Indian Army Reserve of Officers, attached, to be acting Captain while Adjutant of a battalion. Dated 17th February 1918.

95th Russell's Infantry.

Captain A. F. Simpson to be acting Major while commanding a depot. Dated 12th March 1918.

17th Deccan Infantry.

Second Lieutenant C. W. Scott-Coward, Indian Army Reserve of Officers, attached, to be acting Captain while Adjutant of a depot. Dated 17th March 1918.

1st Battalion, 99th Deccan Infantry.

Lieutenant W. MacLean, Indian Army Reserve of Officers, attached, to be acting Captain while Adjutant of a depot. Dated 23rd November 1917.

2nd Battalion, 102nd King Edward's Own Grenadiers.

Major C. T. Morris, 82nd Punjabis, attached, to be acting Lieutenant-Colonel while commanding a battalion. Dated 17th February 1918.

Lieutenant E. G. Savage, 112th Infantry, attached, to be acting Captain while commanding a wing. Dated 16th February 1918.

104th Wellesley's Rifles.

Lieutenant N. E. Atkinson to be acting Captain while Adjutant of a depot. Dated 26th March 1918.

105th Mahratta Light Infantry.

Second Lieutenant R. L. Phillips to be acting Captain while Adjutant of a depot. Dated 5th March 1918.

Lieutenant (Acting Captain) V. J. P. Fleming, Indian Army Reserve of Officers, attached, relinquishes the acting rank on ceasing to be Adjutant of a depot. Dated 4th March 1918.

111th Mahars.

Lieutenant A. R. Stewart, Indian Army Reserve of Officers, attached, to be acting Captain while Adjutant of a battalion. Dated 13th October 1917.

2nd Battalion, 117th Mahrattas.

Major C. W. A. Holmes to be acting Lieutenant-Colonel while commanding a battalion. Dated 4th April 1918.

1st Battalion, 127th Queen Mary's Own Baluch Lig't Infantry.

Lieutenant A. J. Dyer to be acting Captain while commanding a company. Dated 3rd April 1918.

1st Battalion, 129th Duke of Connaught's Own Baluchis.

Lieutenant B. R. Leslie-Smith to be acting Captain while commanding a company. Dated 6th April 1918.

3rd Battalion, 5th Gurkha Rifles (Frontier Force).

Second Lieutenant G. S. Mill, Indian Army Reserve of Officers, attached, to be acting Captain with pay and allowances as for Lieutenant while holding the appointment of Adjutant. Dated 20th March 1918, *vice* Lieutenant W. G. H. Gough, M. C., vacated with effect from the 5th March 1918.

2nd Battalion, 10th Gurkha Rifles.

Lieutenant (Acting Captain) F. R. Gifford, attached, relinquishes his acting rank on ceasing to command a company. Dated 2nd February 1918.

Lieutenant J. L. Evans, attached, to be acting Captain while commanding a company. Dated 17th February 1918, *vice* Lieutenant F. R. Gifford vacated with effect from the 2nd February 1918.

Army Reserves.

No. 841.—The following promotions are made, subject to His Majesty's approval :—

*Second Lieutenants to be Lieutenants.**Cavalry Branch.*

2nd April 1918.

Eustace Bailey Tapsell.

4th April 1918.

Theodore Russell Druitt

5th April 1918.

Robert Whitehead Cocker.

Leonard Beswick.

Edward Hamilton Sayres.

Richard Charles Lowndes.

Henry Ernest Frank Craddock.

6th April 1918.

Vaughan Salisbury Williams.

11th April 1918.

Donald Wilfrid Russell Leslie.

Erie George McGlashan.

Edmund Bernard Pratt.

Harold Edward Bois.

Montagu Henry Ormsby.

12th April 1918.

Ernest Henry King.

Infantry Branch.

9th May 1917.

William Bernard Lethbridge.

1st April 1918.

Meredith St. George Corbett Johnston.

Robert Greenhill Black.

Basil Copleston Allen

Henry De Lisle Hardy.

2nd April 1918.

Adrian Noel Henderson.

George William Dienley Breadon.

3rd April 1918.

Francis William Baldock Gore.

David Evan Jones.

5th April 1918.

Francis Napier Booth.

Charles Henry Wilson.

Arthur Frederick Sharpus.

Percival Charles Dudley Beaty.

Frank Morris.

Ernest Barber.

Robert William Alexander Anderson.

6th April 1918.

Thomas Howlet Quilter.

7th April 1918.

John Frederick Wilkins.

Charles Mahony.

William Henry Roberts.

Edward Thomas Patrick Connolly.

8th April 1918.

Robert Henry Fossey.

William James Patrick Mulcahy.

Charles Carmichael.

9th April 1918.

Thomas Hill Casey.

Lovell Hudson.

John Francis Bernard Neill.

Francis Norman Whiteley.

10th April 1918.

Leonard Giles.

Stanley Evan Jenkins.

Valentine Brewer.

11th April 1918.

Herbert Jackson.

13th April 1918.

Philip Lamb.

14th April 1918.

Henry Collingwood Greenwood.

Harold John Petts.

No. 842.—In Army Department Notification No. 685, dated the 4th May 1917, for "Alan George Grant" read "Alan Gordon Grant".

INDIAN MEDICAL SERVICE.

No. 843.—The following promotions are made, subject to His Majesty's approval :—

Captains to be Majors.

Dated 1st March 1918.

Charles Richard O'Brien, M. B.

Norman Haliburton Hume, M. B.

Duncan Macdonald Cochran Church, M. B.

INDIAN ARMY.

APPOINTMENTS AND PROMOTIONS.

No. 844.—The following direct appointment is made :—

3rd Battalion, Queen Victoria's Own Corps of Guides (Frontier Force) (Jumaden's) (Infantry).

Sher Alam to be Jemadar, on probation, with effect from the 6th February 1918 ; to complete the establishment.

No. 845.—The following appointment is made :—

2nd Battalion, 89th Punjabis.

Dayal Singh, late Jemadar, 25th Punjabis, is re-admitted into the service with seniority as Jemadar from the 20th August 1917 ; to complete the establishment.

No. 846.—The following temporary appointments are made :—

No. 101 Labour Corps

Daulat Singh to be temporary Jemadar, with effect from the 1st February 1918 ; to complete the establishment.

Qurban Ali to be temporary Jemadar, with effect from the 28th February 1918 ; to complete the establishment.

No. 847.—The undermentioned non-commissioned officer of the Assam Military Police is appointed a temporary Jemadar in the Indian Army, with effect from the date stated against his name :—

Havildar Gajman Raj—Jemadar in the 1st Battalion, 9th Gurkha Rifles,—with effect from the 9th March 1916.

No. 848.—The following promotions are made :—

11th King Edward's Own Lancers (Probyn's Horse).

Dafadar Changan Singh to be Jemadar, with effect from the 9th February 1918 ; to complete the establishment.

13th Duke of Connaught's Own Lancers (Watson's Horse).

Dafadar Hazara Singh to be Jemadar, with effect from the 27th June 1916 ; to complete the establishment.

28th Light Cavalry.

Dafadar Sayyid Qudratullah to be Jemadar, with effect from the 26th November 1917 ; to complete the establishment.

32nd Lancers.

Dafadar Uttam Singh to be Jemadar, with effect from the 22nd February 1918 ; to complete the establishment.

39th King George's Own Central India Horse.

Resaidar Abdul Rahman Khan to be Risaldar and Jemadar Bhagat Singh to be Resaidar, with effect from the 3rd January 1918. Kot-Dafadar Khan Muhammad Khan to be Jemadar, with effect from the 6th November 1917, Kot-Dafadar Harnam Singh to be Jemadar, with effect from the 3rd December 1917, Kot-Dafadar Rustam Khan and Dafadar Buta Singh to be Jemadars, with effect from the 3rd January 1918 ; to complete the establishment.

26th Jacob's Mountain Battery.

Havildar Indar Singh to be Jemadar, with effect from the 29th January 1918 ; to complete the establishment.

1st King George's Own Sappers and Miners.

Havildar Bisban Singh to be Jemadar, with effect from the 28th February 1918 ; to complete the establishment.

Signal Service Depot.

Jemadar Bagh Ali to be Subadar, with effect from the 1st March 1918 ; to complete the establishment.

1st Labour Corps.

Kot-Dafadar Allah Dad Khan [13th Duke of Connaught's Lancers (Watson's Horse)] to be Jemadar, with effect from the 3rd March 1918 ; to complete the establishment.

Combined Porter Corps Depot, Puzabul.

Colour-Havildar Shaikh Amir Ahmad (1st Battalion, 9th Bhopal Infantry) to be Jemadar, with effect from the 9th October 1917 ; to complete the establishment.

1st Battalion, 9th Bhopal Infantry.

Jemadar Amar Singh to be Subadar, with effect from the 6th March 1918, Colour-Havildar Sukhdeo Pande to be Jemadar, with effect from the 26th November 1917 and Havildar Gumani Singh to be Jemadar, with effect from the 6th March 1918 ; to complete the establishment.

2nd Battalion, 10th Jats.

Colour-Havildar Chandgi and Havildar Sanwal to be Jemadars, with effect from the 18th March 1918; to complete the establishment.

1st Battalion, 23rd Sikh Pioneers.

Havildar Narayan Singh to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

2nd Battalion, 23rd Sikh Pioneers.

Quartermaster-Havildar Narayan Singh to be Jemadar, with effect from the 3rd December 1917 and Havildar Harnam Singh to be Jemadar, with effect from the 21st February 1918; to complete the establishment.

28th Punjabis.

Colour-Havildar Allah Lok to be Jemadar, with effect from the 2nd January 1918; to complete the establishment.

2nd Battalion, 34th Sikh Pioneers.

Havildar-Major Sohan Singh and Havildar Ganga Singh to be Jemadars, with effect from the 1st January 1918 and Havildar Sapran Singh to be Jemadar, with effect from the 1st April 1918; to complete the establishment.

44th Merwara Infantry.

Subadar Bhura to be Subadar-Major, with effect from the 29th October 1917; *vice* Lumba transferred to the pension establishment.

49th Bengalis.

Jemadars Durgapoda Bauerji, Monbahadur Singh and Hirondra Nath Sarkar to be Subadars, with effect from the 5th March 1918, Havildar Nawab Khajeh Habibullah to be Jemadar, with effect from the 23rd February 1918 and Acting Havildar-Major Bhumendra Mohan Roy to be Jemadar, with effect from the 5th March 1918; to complete the establishment.

58th Vaughan's Rifles (Frontier Force).

Havildar Harnam Singh to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

64th Pioneers.

Colour-Havildar Puniyakoti to be Jemadar, with effect from the 28th September 1917, and Colour Havildar Balaraman to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

79th Carnatic Infantry.

Jemadar Krishnasami to be Subadar, with effect from the 29th November 1917, Jemadar Sayyid Abdur Rahim to be Subadar, with effect from the 4th March 1918, Havildar Muhammad Abdul Rashid to be Jemadar, with effect from the 3rd December 1917, and Havildar Shaik Abdul Qadir to be Jemadar, with effect from the 4th March 1918; to complete the establishment.

85th Burman Rifles.

Jemadar Puna Singh Lama to be Subadar, with effect from the 1st August 1917, Jemadar Maung Ba Po to be Subadar and Havildar Dhanbir Gurung to be Jemadar, with effect from the 21st February 1918; to complete the establishment.

97th Deccan Infantry.

Jemadar Jisukh Singh to be Subadar, with effect from the 3rd March 1918, Colour-Havildar Muhammad Muzaffar Hussain to be Jemadar, with effect from the 3rd December 1917, and Colour Havildar Meo Singh to be Jemadar, with effect from the 3rd March 1918; to complete the establishment.

1st Battalion, 98th Infantry.

Jemadar Muhammad Ismail Khan to be Subadar, with effect from the 8th February 1918, Jemadar Ram Singh to be Subadar, with effect from the 23rd March 1918, Colour-Havildars Habib-ur-Rahman Khan and Shaikh Isa to be Jemadars, with effect from the 15th January 1918; to complete the establishment.

99th Deccan Infantry.

Jemadar Dwarka Singh to be Subadar and Havildar Subhkarau Singh to be Jemadar, with effect from the 15th March 1918; *vice* Basawan Singh transferred to the pension establishment.

Havildar Abdul Rahman Khan to be Jemadar, with effect from the 3rd December 1917, and Havildars Prithipal Singh, Ghure Singh and Ghulam Mohiuddin to be Jemadars, with effect from the 21st March 1918; to complete the establishment.

120th Rajputana Infantry.

Jemadar Zauki Ram to be Subadar and Havildars Guinda, Gangadhar and Ganga Ram to be Jemadars, with effect from the 23rd March 1918; to complete the establishment.

1st Battalion, 123rd Outram's Rifles.

Havildar Nijabat Ali to be Jemadar, with effect from the 3rd December 1917 and Havildar Paidra Khan to be Jemadar, with effect from the 8th March 1919; to complete the establishment.

3rd Battalion, 124th Duchess of Connaught's Own Baluchistan Infantry.

Colour-Havildar Bhagwan Singh to be Jemadar, with effect from the 24th March 1918; to complete the establishment.

126th Baluchistan Infantry.

Acting Colour-Havildar Gurdit Singh to be Jemadar, with effect from the 3rd December 1917; to complete the establishment.

2nd Battalion, 3rd Queen Alexandra's Own Gurkha Rifles

Havildar Lalbahadur Bura to be Jemadar, with effect from the 14th December 1917; to complete the establishment.

1st Battalion, 9th Gurkha Rifles.

Havildar-Major Gorakh Bahadur Mal and Havildars Samar Bahadur Mal and Chandra Bir Khattri to be Jemadars, with effect from the 1st March 1918; to complete the establishment.

1st Battalion, 10th Gurkha Rifles.

Havildar Dhanbahadur Limbu and Havildar-Major Asbahadur Limbu to be Jemadars with effect from the 1st October 1917, Colour-Havildar Lachman Limbu to be Jemadar, with effect from the 1st January 1918 and Havildar Birman Rai to be Jemadar, with effect from the 1st March 1918; to complete the establishment.

57th Wilde's Rifles (Frontier Force).

No. 849.—The date of the promotion of Subadar Rabel Singh as published in Army Department Notification No 310, dated the 2nd March 1917, is antedated without pay and allowances to the 5th December 1915.

73rd Carnatic Infantry.

No. 850.—Army Department Notification No. 1930, dated the 10th November 1917, so far as it relates to this regiment is cancelled and the following substituted :—

"Jemadar Abdul Aziz Khan to be Subadar, with effect from the 16th May 1917, Jemadar Veerappa to be Subadar, with effect from the 3rd August 1917, Jemadar Muhi-ud-din and Jati Ram to be Subadars, with effect from the 1st November 1917, and Colour-Havildar Arokiasami to be Jemadar, with effect from the 3rd August 1917; to complete the establishment."

1st Battalion, 9th Gurkha Rifles.

No. 851.—Army Department Notification No. 854, dated the 28th July 1916, so far as it relates to the promotion of Havildar Gatman Rai, is cancelled.

SUPPLY AND TRANSPORT CORPS.

No. 852.—The following appointments are made in the Supply and Transport Corps Reserve :—

To be Ressaidar.

M. Ramalingam Pillai of the Secunderabad District.

Sham Singh, pensioner, late of 22nd Cavalry.

Shen Ram, pensioner, late of 6th Cavalry.

The following promotion is made :—

No. 5 Mule Depot.

Kot-Dafadar Fazal Din, No. 4 Mule Depot, to be Jemadar; to complete the establishment, with effect from 22nd March 1918.

RESIGNATIONS.

INDIAN ARMY.

Army Reserve.

No. 853.—Lieutenant Kenneth Yates, Indian Army Reserve of Officers, is permitted to resign the service on account of ill-health, and is granted the honorary rank of Lieutenant, subject to His Majesty's approval, with effect from the 3rd April 1918.

RETENTIONS.

ORDNANCE DEPARTMENT.

Southern Army.

No. 854.—Commissary and Honorary Major William Power is retained in the service after the age of 55 years, with effect from the 13th April 1918, until further orders, and will be borne as supernumerary in his rank and grade.

RETIREMENTS.

INDIAN MEDICAL SERVICE.

No. 855.—Surgeon-General Thomas Grainger, C.B., M.D., has been permitted by the Right Hon'ble the Secretary of State for India to retire from the service, subject to His Majesty's approval, with effect from the 29th April 1918.

No. 856.—Subject to His Majesty's approval, Lieutenant-Colonel John Lloyd Thomas Jones, M.B., Supernumerary, is permitted to retire from the service on account of ill-health, with effect from the 28th April 1918.

REWARDS.

No. 857.—The honorary rank of Jemadar is conferred on Dafadar and Head Salutri Shaikh Qudratulla, 7th Haryana Lancers, in recognition of his long and meritorious service. Dated 26th April 1918.

No. 858.—The honorary rank of Jemadar is conferred on No. 2622½ Dafadar Salutri Fateh Singh, 25th Cavalry (Frontier Force), for meritorious service. Dated 26th April 1918.

INDIAN ORDER OF MERIT.

No. 859.—The Governor-General in Council is pleased to sanction the following honorary award of the Indian Order of Merit, Military Division:—

For admission to the 2nd Class of the Order (Honorary).

Rifleman Guruldhaj Karki, Mahindra Dal Regiment, Nepalese Contingent.

On the 19th June 1917, he assisted in covering the retirement of the wounded from a picquet, although wounded through the face and arm. He was one of the last to leave the picquet and only fell when a third and fourth bullet hit him in the thigh.

No. 860.—The following corrections are made to Army Department Notification No. 1887, dated the 2nd November 1917:—

Under "Indian Order of Merit.

Admission to the 2nd Class of the Order."

For "Jemadar Qasim Ali, Sikhs."

Read "Subadar Qasim Ali, Sikhs."

Under "Indian Distinguished Service Medal."

For "No. 981 Havildar Rana Bahadur Khetri, 1st Nepalese Rifles, Nepalese Contingent,

No. 653 Rifleman Nar Bahadur, 1st Nepalese Rifles, Nepalese Contingent,"

Read "No. 981 Havildar Rana Bahadur Khatari, Mahindra Dal Regiment, Nepalese Contingent.

No. 653 Rifleman Nar Bahadur, Mahindra Dal Regiment. Nepalese Contingent."

INDIAN DEFENCE FORCE.

No. 861.—His Excellency the Right Hon'ble Frederic John Napier Baron Chelmsford, P.C., G.M.S.I., G.C.M.G., G.M.I.E., G.B.E. (Viceroy and Governor-General of India), to be Honorary Commandant of the undermentioned Corps:—

3rd Calcutta Light Horse.

4th Simla Rifles.

5th Calcutta Battalion.

7th East Indian Railway Battalion.

} Dated 1st April 1917.

No. 862.—His Excellency the Right Hon'ble Freeman Freeman-Thomas Baron Willingdon of Ratton, G.C.I.E., G.B.E. (Governor of Bombay), to be Honorary Commandant of the undermentioned Corps:—

4th Bombay Light Horse.

4th (Bombay) Group Garrison Artillery.

15th Bombay Battalion.

35th Poona Battalion.

} Dated 1st April 1917.

No. 863.—His Excellency the Right Hon'ble John Baron Pentland of Lyth, P.C., G.C.I.E. (Governor of Madras), to be Honorary Commandant of the undermentioned Corps:—

1st Madras Guards.

2nd (Madras) Group Garrison Artillery "The

Duke's Own."

} Dated 1st April 1917.

No. 864.—His Excellency the Right Hon'ble Lawrence John Lupley Dundas Earl of Ronaldshay, G.C.I.E. (Governor of Bengal), to be Honorary Commandant of the undermentioned Corps:—

1st (Calcutta Port Defence) Group Garrison Artillery.

41st Eastern Bengal Company.

} Dated 1st April 1917.

No. 865.—The Hon'ble Sir Michael Francis O'Dwyer, G.C.I.E., K.C.S.I. (Lieutenant-Governor of the Punjab), to be Honorary Commandant of the undermentioned Corps :—

5th Punjab Light Horse.

3rd Punjab Rifles.

1-24th North Western Railway Battalion.

2-24th North Western Railway Battalion.

} Dated 1st April 1917.

No. 866.—The Hon'ble Sir Edward Albert Gait, K.C.S.I., C.I.E. (Lieutenant-Governor, Bihar and Orissa), to be Honorary Commandant of the undermentioned Corps :—

1st Bihar Light Horse.

39th Chota Nagpur Regiment.

} Dated 1st April 1917.

No. 867.—The Hon'ble Sir Benjamin Robertson, K.C.S.I., K.C.M.G., C.I.E. (Chief Commissioner, Central Provinces), to be Honorary Commandant of the undermentioned Corps :—

2nd Nagpur Rifles.

} Dated 1st April 1917.

No. 868.—The Hon'ble Sir Henry George Richards, Kt., K.C., J.P., to be Honorary Commandant of the undermentioned Corps :—

8th Allahabad Rifles.

} Dated 1st April 1917.

No. 869.—The Hon'ble Mr. Henry Staveley Lawrence, I.C.S. (Commissioner in Sind), to be Honorary Commandant of the undermentioned Corps :—

2nd Karachi Brigade, Mobile Artillery.

23rd Sind Battalion.

} Dated 1st April 1917.

APPOINTMENTS, PROMOTIONS AND RESIGNATIONS.

1st (Cossipore) Brigade, Mobile Artillery.

No. 870.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Lieutenant-Colonel and to command the Corps.

David Alexander Tyrie, V.D.

} Dated 1st April 1917.

To be Majors.

Sidney Herbert Ashworth, V.D.

William Alexander Ferguson.

David Mudie, V.D.

Robert Shand Thoms.

} Dated 1st April 1917.

To be Captains.

Ernest George Abbott.

Alexander Keay Thoms.

John Crawford.

James Charles Hamilton Burns.

} Dated 1st April 1917.

To be Lieutenants.

David Edward Whyte.

Thomas Douglas

Sydney Keith Scott.

Gomer Silvanus Williams.

Francis Edward Phillips.

Thomas Lamb.

} Dated 1st April 1917.

David Lawson.

John George Martin.

James David Paterson.

James Prentice.

David Kinnear Hall.

Robert Balfour Laird.

To be Second Lieutenants.

Norris Rupert Gray.

John Alexander Murray.

Seymour Mowbray Gray.

} Dated 1st April 1917.

} Dated 1st March 1918.

To be Lieutenant-Colonel (Supernumerary List).

Charles William Tosh, V.D.

} Dated 1st April 1917.

To be Major (Supernumerary List).

William Wilson Tyndall.

} Dated 1st April 1917.

1st Madras Guards.

No. 871.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Lieutenant-Colonel and to command the Corps.

Herbert Francis Webb Gillman, C.S.I. Dated 1st April 1917.

To be Major and Second-in-Command.

Walter Donald Smith, V.D. Dated 1st April 1917.

To be Majors.

Charles Moresby.

Harold Greenwood Ogden.

} Dated 1st April 1917.

To be Captains.

Frederick Edmed Hooper.
John Collyer Adam.
Francis Henry Wilson.
Harry Young Necker.
Gerald Sebastian White.
Frederick John Richards.
Frank Harold Bowden.
Cecil Leonard Cartwright.
James Richardson Coats.

} Dated 1st April 1917.

To be Lieutenants.

Howard William Barker.
John Chartres Molony.
Cecil Robert Porrett.
Kenneth Payne Warmington.
Sidney Wadsworth.
James Leslie Milne.

} Dated 1st April 1917.

To be Second Lieutenants.

Pierre Noel Arthur Lucas.
John Carter Rollo.
Philip Furlay Fyson.
James Archibald Gill.
William David MacBey.
William Mackintosh.
Douglas James Dalgarno.
John Forbes Bryant.
Allan Harmer Steele.
Francis Edmund Leslie Worke.
William Austin Walker.
David Hedley Gillan.
Sir William Bock Ayling, Kt.
Richard Littlehales.
Graham Fraser Ross.
Hugh Paddon Meredydd Rae.
Cecil Newman-Sanders. Dated 26th March 1918.

} Dated 1st April 1917.

To be Captains (Supernumerary List).

James Welby Madeley.
Charles Alexander Henderson.
Alexander Lindsay Houston.

} Dated 1st April 1917.

Second Lieutenant Sir William Bock Ayling, Kt, is permitted, subject to His Majesty's approval, to resign his commission. Dated 13th March 1918.

2nd Nagpur Rifles.

No. 872.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Major and Second-in-Command.

Hyde Clarendon Gowan, V. D.

} Dated 1st April 1917.

To be Majors.

Eric Danks.
Thomas George Green, V. D.

} Dated 1st April 1917.

To be Captains.

David George Mitchell
Robert George Allan.
James Ferguson Dyer.
Powys Davies.

} Dated 1st April 1917.

To be Lieutenants.

Francis Reginald Rider Rudman.
Fred Percy Tostevin.
Robert Hill Macnair.
Francis Moreton Cheshire.

} Dated 1st April 1917.

To be Second Lieutenants.

Norman Edwyn Marshall.
George Arthur Durie.
William Shaw Rowlands.
Vincent Aubrey Stewart Stow.
The Hon'ble James William Best.
Robert John Jackson.
Charles Francis Waterfall.
Charles Kenningale Seaman.
John Hullah.
James Kersey.

} Dated 1st April 1917.

} Dated 23rd March 1918.

2-17th Bombay, Baroda and Central India Railway Battalion.

No. 873.—The undermentioned gentlemen are granted temporary commissions, subject to His Majesty's approval :—

To be Lieutenant-Colonel and to command the Battalion.

Rowland Maxwell Thomason, V. D.

Dated 1st April 1917.

To be Major and Second-in-command.

Arthur Robert George Newton, V. D.

Dated 1st April 1917.

To be Captains.

William Edgar Shipp.

Fredrick James Hume Sievwright, V. D.

Edmund Charles Hill, Condon.

Cuthbert Gilfillan Cotesworth.

Reginald Sillifant Garrett.

Dated 1st April 1917.

To be Lieutenants.

Douglas James Topp Jamieson.

Leopold Julian Martin.

Wilfred Temple Aldous.

Boderick Donaldson.

George Henry Lewis Remington.

Dated 1st April 1917.

To be Second Lieutenants.

Awdry John May.

James Hay Stirling.

Hubert Jephson Nash.

Dated 1st April 1917.

No. 874.—Lieutenant Sidney Wadsworth is transferred, subject to His Majesty's approval, from the 1st Madras Guards to the 38th East Coast Battalion. Dated 113th January 1918.

Second Lieutenant Pierre Noel Arthur Lucas is transferred, subject to His Majesty's approval, from the 1st Madras Guards to the 29th South Indian Railway Battalion. Dated 3rd January 1918.

VOLUNTEER CORPS.

RESIGNATIONS.

Karachi Artillery Volunteers.

No. 875.—Lieutenant Henry Charles Whitehouse resigns his commission. Dated 31st March 1917.

Madras Volunteer Guards.

No. 876.—Lieutenant Charles Eustace Berry resigns his commission. Dated 31st March 1917.

Calcutta Volunteer Rifles.

No. 877.—Second Lieutenant Aaron Ezra Gareh (Supernumerary List) resigns his commission. Dated 31st March 1917.

East Indian Railway Volunteer Rifles.

No. 878.—Captain (Honorary Major) Allan Manson Buchanan resigns his commission. Dated 31st March 1917.

Bombay, Baroda and Central India Railway Volunteer Rifles.

No. 879.—Captain (Honorary Major) George Filmer Guy, V. D., resigns his commission. Dated 31st March 1917.

Lieutenant William Arthur Smith resigns his commission. Dated 31st March 1917.

Calcutta Scottish Volunteers.

No. 880.—Captain David Keith Cunnison, resigns his commission. Dated 31st March 1917.

A. H. BINGLEY, *Major-General,*

Secretary to the Government of India.

ARMY DEPARTMENT.

NOTIFICATION.

Simla, the 26th April 1918.

Under paragraphs 52 and 53 of the Regulations under the Regimental Debts Act, 1893, notice is hereby given :—

First.—That information has been received by me of the death of the officer named and described in the subjoined table.

Secondly.—That there has been received by me, as the surplus of his property, the amount set opposite his name in the same table.

Thirdly.—That all claims by creditors against the property of the deceased are to be lodged with the official referred to in the column of remarks within two calendar months from the date of this notice.

Rank and name.	Corps or Department.	Place of death.	Date of death.	Testate or intestate.	Amount of surplus.	Remarks.
					Rs. A. P.	
Lieutenant-Colonel Herbert Russell Blyth.	2nd Garrison Battalion, The Essex Regiment.	Nasirabad	17th January 1918.	Intestate ...	1,364 8 9	Administrator General, Bombay.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

MARINE DEPARTMENT.

Simla, the 26th April 1918.

APPOINTMENTS.

No. 25.—The following appointment is made in the Royal Indian Marine, with effect from the 17th April 1918 :—

To be Temporary Sub-Lieutenant.

Basil Gordon Page.

LONDON GAZETTE.

No. 26.—The following extract is published for general information :—

Fifth Supplement, dated the 5th February 1918 to the London Gazette of the 5th February 1918, pages 1805, 1813 and 1814.

War Office,
8th February 1918.

*	*	*	*	*	*	*	*
MEMORANDA.	*	*	*	*	*	*	*
The undermentioned to be temp. Lts. :—	*	*	*	*	*	*	*
Temp. Lt. T. M. Humphreys, R. Ind. Mar., for duty with I.W.T.	*	*	*	*	*	*	*
	*	*	*	*	*	*	*

13th Dec. 1917.

RANK.

No. 27.—Temporary Lieutenant W. McClure, Royal Indian Marine, has been permitted to resign his commission on account of ill-health. He is permitted to retain the rank held by him in the Royal Indian Marine, but without permission to wear uniform in respect of it.

A. H. BINGLEY, *Major-General,*
Secretary to the Government of India.

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

NOTIFICATIONS.

Simla, the 24th April, 1918.

No. 598-E.-18.—Mr. V. L. Dean, Assistant Traffic Superintendent, North Western Railway, in class III, grade 2, of the Superior Revenue Establishment of State Railways, is placed on special duty and appointed to officiate as a District Traffic Superintendent in class II of that Establishment, until further orders.

No. 598-E.-18.—The services of Colonel C. S. Rose, Senior Government Inspector of Railways, Circle No. 3, Lucknow, are replaced at the disposal of His Excellency the Commander-in-Chief in India, with effect from the 16th May 1918.

The 25th April, 1918.

No. 598-1-E.-18.—With reference to Railway Board's Notifications No. 1837-E.-17-3, dated the 31st January 1918, and No. 598-E.-18, dated the 24th April 1918, Mr. F. G. Royal Dawson, Officiating Chief Engineer, North Western Railway, is appointed Senior Government Inspector of Railways, Circle No. 3, Lucknow.

No. 598-2-E.-18.—With reference to Railway Board's Notification No. 598-1-E.-18, dated the 25th April 1918, Mr. F. J. Harvey, Officiating Chief Engineer, Oudh and Rohilkhand Railway, is transferred to the North Western Railway and appointed Chief Engineer of that Railway, with the officiating rank of Chief Engineer, 2nd class.

No. 598-3-E.-18.—With reference to Railway Board's Notification No. 598-2-E.-18, dated the 25th April 1918, Mr. F. Furnivall, Officiating Deputy Chief Engineer, Oudh and Rohilkhand Railway, is appointed to officiate as Chief Engineer of that Railway, until further orders.

No. 598-4-E.-18.—With reference to Railway Board's Notifications Nos. 598-1-E.-18 and 598-3-E.-18, dated the 25th April 1918, Mr. E. S. Christie, Officiating Senior Government Inspector of Railways, Circle No. 3, Lucknow, is appointed to officiate as Deputy Chief Engineer, Oudh and Rohilkhand Railway, until further orders.

F. A. HADOW,

Secretary, Railway Board.

INDIAN MUNITIONS BOARD.

NOTIFICATIONS.

Simla, the 24th April, 1918.

No. 180-H.—In pursuance of section 2 of the Defence of India (Criminal Law Amendment) Act, 1915 (IV of 1915), as subsequently amended, the Governor-General in Council is pleased to direct that the following amendment shall be made in the Defence of India (Consolidation) Rules, 1915, as subsequently amended, namely:—

After rule 11E of the said rules, the following rule shall be inserted, namely:—

11EE.—In any local area to which the Governor-General in Council may by notification Power to prohibit the transport by railway of in the *Gazette of India* declare the provisions of tanned skins of sheep or goats except under a license. this rule to apply no person shall despatch by Railway nor shall any railway transport or accept for transport tanned skins of sheep or goats except in accordance with the terms of a license issued by the Governor-General in Council or by an officer of Government authorized by the Governor-General in Council in this behalf.

No. 180-H (1).—In pursuance of Rule 11EE of the Defence of India (Consolidation) Rules, 1915, as subsequently amended, the Governor-General in Council is pleased

- (1) to declare that the provisions of the said rule shall apply to the Presidencies of Madras and Bombay (except Aden);
- (2) to authorize the Deputy Controller (Hides), Madras, to grant licenses in the said areas under the said rule.

T. RYAN,

Secretary, Indian Munitions Board.

GOVERNMENT OF INDIA.
DEPARTMENT OF EDUCATION.

MINISTRY.

PLAGUE.

Sinle, the 18th April, 1918.

The following statement of plague seizures and deaths reported in India during the week ending the 18th April 1918 is published for general information —

Province or Presidency	Division	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
Bombay Presidency and Sind	—	Delhi City	22	5
		Delhi District	1	1
		TOTAL	23	6
Bombay Presidency and Sind	Northern	Bombay City	134	194
		Ahmedabad City	5	2
		Ahmedabad District	114	37
		Kaira District	5	205
		Surat Town and Port	2	2
		Surat District	24	15
		Broach Port	12	16
		Broach District	57	24
		Kalyan Port	3	2
		Kurla Port	7	5
		Thana District	69	29
	Central	Ahmednagar District	50*	40*
		West Khandesh District	24	17
		East Khandesh District	28	23
		Poura Town		1
		Poona District	19	29
		Nasik District	12	14
		Satara District	112	72
		Sholapur Town	6	6
		Sholapur District	46	37
	Southern	Kolaba District	3	2
		Ratnagiri Port	2	1
		Vengurla Port	10	2
		Belgaum District	40	33
		Dharwar District	27*	40*
		Bijapur District	142*	106*
	Sind	Karachi Town and Port	123	107
		Karachi District	6	6
		Larkana District	43*	19*
		Thar and Parkar District	5*	3*
	Political Charges	Baroda State	691	495
		Nelara Agency	2	7
		Surat Agency	3	7
		Kolhapur and Southern Mahratta Country States	147*	125*
		Bhor State	2	4
		Mahikant Agency	45*	37*
		Palampur Agency	41*	60*
		Bhavnagar Port	2	1
		Maugrol Port	2	4
		Jamnagar Port	31	26
		Jafrahad Port	12*	9*
		Silaya Port	9*	4*
		Pirbandar Port	1*	8*
		Kathawar Agency	663*	453*
		Ahalikot State	14	11
		Mandvi Port	22	20
		Cutch State	19	19
		Shrivardhan Port	7	7
		TOTAL	2,502	2,414

*For two weeks.

For the week ending 6th April 1918, the following additions should be made :—

Punjab Mahals District add 69 cases, 29 deaths.
Hyderabad City add 148 cases, 23 deaths.
Hyderabad District " 50 " 212
Fakkarpur City " 2 " nil death.
Bukhar District " 127 " 204 deaths.
Navabshah District " 14 " 6
Upper Sind Frontier Districts add 3 cases, nil death.
Savarnwadi State add 1 case, nil death.
Khatipur State " 7 cases, 2 deaths.
Rawa Kantha Agency add 27 cases, 23 deaths.
Mawdagar Fort add 23 cases, 23 deaths.

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague cases.	Plague deaths.
MAHARASHTRA PRESIDENCY	...	Anantapur District	61 (a)	39
		North Arcot District	14	5
		Belary District	20 (a)	19 (a)
		Coimbatore District	23	10
		Mangalore Port . . . . .	...	1
		Kurnool District	31	21
		Cuddalore District	13	15
		Guntur District	1	1
		Nilgiris District	2	...
		Nagapatam Port	1	...
BENGAL PRESIDENCY	Presi- dency.	Salem Town	1	1
		Salem District	21	16
		Visagapatam Port	7	7
		Visagapatam District	1 (a)	1 (a)
		TOTAL	197	145
		Calcutta	13	13
		TOTAL	13	13
Bihar and Orissa	Patna ...	Patna City	5	5
		Patna District	243	193
		Gaya District	157	106
		Shahabad District	178	126
	Tirhut ...	Saran District	238	468
		Muzaffarpur District	224	221
		Darbhanga Town	29	25
		Darbhanga District	210	186
	Bhagalpur ...	Monghyr District	52	45
		Bhagalpur Town	22	19
		Bhagalpur District	26	21
		Santal Parganas District	1	1
UNITED PROVINCES	Ranohi .	Palawan District	1	1
		TOTAL	1,675	1,439
	Meerut ...	Baharenpur City . . . . .	...	1
		Baharenpur District	15	9
		Muzaffarnagar District	15	15
		Meerut City	1	1
		Meerut District	28	20
		Bulandshahr District	211	111
	Agra ...	Aligarh City	24	26
		Aligarh District	167	136
		Bathras City	40	40
		Muttra City	24	12
		Muttra District	72	48
		Agra City	155	135
		Agra District	60	60
		Malpuri District	225	225
Rohil- khand	...	Etah District	16	13
		Barilly City	2	...
		Bijnor District	2	2
		Rudaul District	4	2
		Moradabad District	123	105
		Shahjahanpur City . . . . .	...	1 (a)
		Filibhit District	2	2

(a) One imported.

In the return for the week ending 6th April 1918, the following addition should be made :—
Muzaffarpur District add 80 cases, 20 deaths.

Presidency or Province	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Forts.	Plague seizures.	Plague deaths.
UNITED PROVINCES	Allahabad	Farrukhabad City	14	14
		Farrukhabad District	21	21
		Meerut District	81	81
		Cawnpore City	104	104
		Cawnpore District	325	325
		Fatehpur District	152	121
	Jhansi	Allahabad City	22	22
		Allahabad District	219	219
		Jhansi District	20	20
		Jalaun District	155	157
UNITED PROVINCES	Benares	Hamirpur District	8	8
		Banda District . . . . .	...	1
		Benares City	15	15
		Benares District	84	84
		Mirzapur District	25	23
		Jaunpur District	344	314
	Gorakhpur	Ghazipur District	379	312
		Balla District	361	353
		Gorakhpur City	92	70
		Gorakhpur District	784	647
PUNJAB	Lucknow	Basti District	120	116
		Aunangarh District	661	604
		Lucknow City	37	37
		Lucknow District	56	56
		Unao District	444	366
		Bae Bareilly District	909	145
	Fyzabad	Sitapur District	353	210
		Hardoi District	377	171
		Kheri District	16	15
		Fyzabad City	5	5
PUNJAB	Ambala	Fyzabad District	65	49
		Gonda District	127	123
		Sultanpur District	115	99
		Partabgarh District	18	98
		Bara Banki District	220	220
		TOTAL	7,307	6,374
	Jullundur	Hissar District	442	291
		Rohatak District	250	226
		Gurgaon District	335	302
		Karnal District	24	19
PUNJAB	Lahore	Ambala District	148	110
		Kangra District	10	7
		Hoshiarpur District	38	33
		Jullundur City	39	30
		Jullundur District	827	580
		Ludhiana District	1,935	1,124
	Rawalpindi	Peruspore District	75	63
		Lahore City	6	3
		Lahore District	1,708	1,560
		Amritsar City	41	27
PUNJAB	Rawalpindi	Amritsar District	579	370
		Gurdaspur District	369	276
		Sialkot District	7	7
		Gujranwala District	241	192
		Gairat District	99	58
		Shahpur District	6	4
	Rawalpindi	Jhelum District	793	593
		Rawalpindi District	330	293
		Attock District	18	10
		Mianwali District	81	27

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Flag-boats.	Flag-boats.
PUNJAB	Multan	Montgomery District	44	88
		Lyallpur District	114	68
		Jhang District	9	8
		Multan District	404	272
		Muzaffargarh District	2	2
	Native States	Patiala City	2	2
		Patiala State	242	348
		Kapurthala State	177	109
		Nabha State	117	117
		Jind State	68	80
		Bahawalpur State	146	120
	TOTAL		9,820	7,295
BURMA	Arakan ...	Sandoway District	1	1
	Pegu ...	Rangoon Town	48	48
		Insein District	6	7
		Hanthawaddy District	7	7
		Tharrawaddy District	6	6
		Pegu District	4	4
	Irrawaddy	Bassein Town	17	18
		Henzada District	3	3
		Myaungmya District	10	10
		Pyawon District	15	15
	Toungoo	Toungoo District	2	2
		Thaon District	11	13
		Moulmein Town	17	17
	Magwe	Magwe District	1	1
	Mandalay	Mandalay Town	5	5
		Bhamo District	5	5
		Katha District	12	8
	Sagaing ...	Sagaing District	3	
	Meiktila	Meiktila District	1	1
		Yamethin District	1	1
	Shan States	Northern Shan State	2	1
		Southern Shan State	1	...
	TOTAL		170	175
CENTRAL PROVINCES	Nagpur	Nagpur Town	8	6
		Nagpur District	3	3
		Bhandara District	3	1
		Wardha District	4	1
	Jubbulpore	Jubbulpore Town	2	3
		Jubbulpore Cantonment	4	2
		Jubbulpore District	11	4
		Saugor District	22	18
		Damoh District	6	1
		Seoni District	12	8
		Mandla District	10	6

Presidency or Province.	Division.	Districts, States, Towns of 20,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.		
CENTRAL PROVINCES	Nerbudda	Hoshangabad District	4	4		
		Nimar District	17	14		
		Narsinghpur District	1	...		
		Betul District	1	1		
	Chhattisgarh	Raipur District	21	21		
		Berar ...	Amraoti District	94	48	
	Akola District		27	18		
	Buldana District		7	1		
	TOTAL .			268	151	
	ASSAM	1(a)	1(a)	
TOTAL .			1	1		
MYSORE STATE	...	Bangalore Civil and Military Station	18	15		
		Mysore District	5	4		
		Shimoga District	9	8		
TOTAL .			32	27		
HYDERABAD STATE	...	Aurangabad District . . . . .	...	2	
		Bir District	5	4		
		Farukh Nagar District	6	5		
		Nanded District	26	29		
		Gulbarga District	5	3		
		Raleghur District	45	30		
		Umanahad District	18	40		
		Bidar District	20	20		
		Medak District	113	106		
		Nizamabad District	14	14		
		Mahabubnagar District	4	3		
		Atraf Taluka Sarkhas District	16	15		
		TOTAL .			331	371
CENTRAL INDIA	...	Indore State	70	56		
		Raoni State	20	10		
		Bhopal State	30	22		
		Jaura State	1	...		
		Bewa State	23	14		
		Dewas State (Senior)	6	1		
		Narsingh State . . . . .	...	1	
		Dhar State	4	1		
		Rajgarh State	5	5		
		Kurwai State	1	...		
		Datia State	12(b)	12(b)		
		TOTAL .			171	122

(a) Imported.

(b) For two weeks.

In the return for the week ending 6th April 1918, the following additions should be made:—

Gwalior State add 91 cases, 65 deaths. .
 Samthar State " 102 " 87 "
 Orkha State " 5 " 14 "
 Bijna Jagir " 2 " 2 "

Presidency or Province.	Division.	Districts, States, Towns of 50,000 or more inhabitants, and Ports.	Plague seizures.	Plague deaths.
RAJPU- TANA	...	Ajmer City	3	8
		Ajmer District	43	46
		Alwar State	408	212
		Jaipur State	338	216
		Bharatpur State	683	482
		Thalawar State	4	4
		Kotah State	278	183
		Karauli State	95	91
		Mewar State	344	281
		Tonk State	18	9
		Jodhpur City	70	70
		Marwar State	682	377
		Bikaner State	350	318
		Dholpur State	5	2
		Banswara State.	14	7
		Partabgarh State	2	2
		Shahpura State	6	2
Brispura Cantonment	5	...		
		TOTAL .	3,868*	2,718*
N.-W. F. PROVINCE	...	Peshawar District	11	8
		Dera Ismail Khan City	3	1
		TOTAL .	14	9
KASHMIR	...	Jammu Province	135	91
		TOTAL .	135	91
		GRAND TOTAL .	26,829	21,376

*Between the 3rd of November 1917 and the 13th of April 1918 there were 1,558 seizures and 1,277 deaths from plague in Sirhol State hitherto unreported.

There were 21,276 deaths from plague reported in India during the week ending 13th of April, 1,087 fewer than the previous week. This total is relatively satisfactory for the second week of April and was exceeded [as recently as in the corresponding week of 1915. The Punjab with 7,295 deaths and the United Provinces with 6,374 were responsible for 64 per cent of the total mortality.

SIMLA :

The 26th April 1918.

F. NORMAN WHITE, MAJOR, I.M.S.,

Sanitary Commissioner with the
Government of India.

E. D. MACLAGAN,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Rainfall summary for the seven days ending at 8 hrs. on Thursday, the 25th April 1918, based on the Indian Daily Weather Reports of the period.

1. Rainfall occurred almost every day in northeast India with occasional extensions into Burma, and a few falls were reported from Mysore and south Madras. A depression from the west gave some rain in the extreme north of India.

2. *Burma*.—Rainfall was nearly general in north Burma on the 20th and in Tenasserim on the 24th.

Northeast India, including Orissa.—Nearly general rain fell in Assam on the 19th and 20th, in deltaic Bengal on the 18th and 19th, and in east Bengal on the 20th. There were local falls in Bihar.

The United Provinces, Central India and the Central Provinces.—Weather was dry.

Northwest India.—There was nearly general rain in Kashmir on the 22nd, 23rd and 24th. Local falls occurred in the North-West Frontier Province, northeast Baluchistan, and the central and north Punjab.

The Peninsula.—A few falls of rain were reported from south Madras and Mysore.

3. The chief amounts of rainfall reported were as follows :—

April 18th. Dhubri 2·73", Silchar 1·14", Barisal 2·60", Jessore 0·94" and Calcutta 4·23".

„ 19th. Dhubri 1·03", Shillong 1·61" and Jessore 1·16".

„ 20th. Mergui 1·21", Akyab 3·82", Dhubri 1·54", Cox's Bazar 2·55", Chittagong 1·43", Narayanganj 2·50" and Jessore 1·12".

„ 21st. Victoria Point 1·82" and Barisal 0·92".

„ 22nd. Bardwan 1·27" and Mysore 1·49".

„ 23rd. Sonamarg 1·65".

„ 24th. Tavoy 1·95" and Purnea 1·45".

4. The week's rainfall was 20 per cent or more in excess in Lower Burma, Bengal, Bihar, Kashmir and Mysore; and 20 per cent or more in defect in the Bay Islands, Orissa, Chota Nagpur, the United Provinces, the Punjab Southwest, Baluchistan, Rajputana East, Central India, Berar, the Central Provinces, the Konkan, the Bombay Deccan, Hyderabad and the Madras Presidency. No rain usually falls at this time of year in Sind, Rajputana West and Gujarat; in the remaining divisions rainfall was normal.

The rainfall from the 30th November to date is 20 per cent or more in excess in Lower Burma, the Punjab East and North, and Mysore. It is 20 per cent or more in defect in Upper Burma, Assam, Bihar and Orissa, the United Provinces, Rajputana, Gujarat, Central India, Berar, the Central Provinces, the Konkan, the Bombay Deccan, Hyderabad and Malabar; and is within 20 per cent of the normal in the remaining divisions.

Division.	RAINFALL DATA FOR WEEK ENDING ON 25TH APRIL 1918.			RAINFALL DATA FROM 30TH NOVEMBER 1917 TO 25TH APRIL 1918.				
	Actual rainfall in inches.	Normal rainfall in inches.	Excess or defect in inches.	Actual rainfall to date in inches.	Normal rainfall in inches.	Excess or defect in inches.	PERCENTAGE DEPARTURE FROM NORMAL.	
							This week.	Last week.
Bay Islands	0	0.9	-0.9	14.1	12.1	+2.0	+17	+26
Lower Burma	1.4	0.6	+0.8	5.2	3.5	+1.7	+49	+31
Upper Burma	0.4	0.4	0	1.6	2.4	-0.8	-33	-40
Assam	1.7	2.1	-0.4	10.6	14.0	-3.4	-26	-27
Bengal	2.0	1.1	+0.9	5.4	5.8	-0.4	-7	-28
Orissa	0.1	0.3	-0.2	2.0	4.0	-2.0	-50	-49
Chota Nagpur	0.1	0.3	-0.2	0.9	4.5	-3.6	-80	-81
Bihar	0.3	0.2	+0.1	0.9	2.4	-1.5	-63	-73
United Provinces, East	0	0.1	-0.1	0.5	2.3	-1.8	-78	-77
United Provinces, West	0	0.1	-0.1	2.2	3.8	-1.6	-42	-41
Punjab, East and North	0.1	0.1	0	6.3	5.0	+1.3	+26	+27
Punjab, South-West	0	0.1	-0.1	2.0	2.8	-0.8	-27	-11
Kashmir	1.8	0.8	+1.0	14.0	14.0	0	0	-4
N.-W. Frontier Province	0.2	0.2	0	5.8	5.1	+0.7	+14	+14
Baluchistan	0	0.1	-0.1	5.9	5.3	+0.6	+11	+13
Sind	0	0	0	1.1	1.1	0	0	0
Rajputana, West	0	0	0	0.2	1.1	-0.9	-82	-82
Rajputana, East	0	0.1	-0.1	0.1	1.3	-1.2	-92	-93
Gujarat	0	0	0	0	0.1	-0.1	-100	-100
Central India, West	0	0.1	-0.1	0.1	0.8	-0.7	-87	-86
Central India, East	0	0.1	-0.1	0.4	2.4	-2.0	-83	-83
Berar	0	0.1	-0.1	0.1	1.8	-1.7	-94	-94
Central Provinces, West	0	0.1	-0.1	0.6	2.2	-1.6	-73	-71
Central Provinces, East	0	0.4	-0.4	1.4	3.6	-2.2	-61	-56
Konkan	0	0.2	-0.2	0.3	0.4	-0.1	-25	+50
Bombay Deccan	0	0.2	-0.2	0.6	1.1	-0.5	-45	-53
Hyderabad, North	0	0.2	-0.2	0.2	1.6	-1.4	-87	-86
Hyderabad, South	0	0.3	-0.3	1.4	1.3	+0.1	+7	-7
Mysore	1.2	0.5	+0.7	2.9	2.1	+0.8	+38	+69
Malabar	0.2	1.1	-0.9	4.3	6.2	-1.9	-31	-20
Madras, South-East	0	0.4	-0.4	7.8	8.0	-0.2	-3	+3
Madras Deccan	0.1	0.2	-0.1	1.2	1.3	-0.1	-8	0
Madras Coast, North	0	0.2	-0.2	2.7	2.4	+0.3	+12	+16

GILBERT T. WALKER,

Director-General of Observatories.

R. A. MANT,

Secretary to the Government of India.

SINHA,

Dated the 25th April 1918.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE AND AGRICULTURE.

Season and Crop Prospects for the week ending Saturday,
20th April 1918.

Burma.—Several districts received rain during the week. In Upper Burma cultivation of spring and summer rice is progressing and reaping of beans and other miscellaneous crops has been completed. In Sagaing sowings of cotton have commenced. Standing crops are in good condition. Cattle are generally healthy. The price of unhusked rice at Rangoon is stationary and is below normal. The market for white rice is dull at Rs. 207 and annas 8 for specials.

Assam.—The weather during the week was seasonable and favourable. Pressing of sugarcane has been nearly finished. Ploughing for and sowing of autumn and broadcast winter rice and jute and plucking of tea are progressing. Crop prospects are fair to good. Cattle disease is reported in two districts. The price of common rice is practically stationary.

Bengal.—Moderate rain fell during the week almost all over the Province. The fall has greatly helped sowings of autumn paddy and jute which are now in progress. More rain is however wanted in places chiefly in the Rajshahi and Burdwan divisions. *Boro* paddy and other standing crops are doing fairly well. The average price of common rice for the Province has remained almost stationary with a slightly downward tendency.

Bihar and Orissa.—Light rain was fairly general in Orissa and Chota Nagpur. It was scattered in Bihar. Harvesting of spring crops is approaching completion. Threshing continues. Planting of sugarcane and preparation of lands for the next season's crops are in progress. Standing crops are generally doing well. The price of common rice has risen in seven districts, fallen in three and remained stationary in the remaining districts as compared with that of the preceding week. Cattle disease is reported from eleven districts. The condition of standing crops in the Feudatory States of Orissa is good.

United Provinces.—The week was practically rainless. Harvesting of spring crops has been almost completed in places. Threshing and winnowing of spring crops, sowing and irrigation of sugarcane, irrigation of extra crops and weighments of opium continue. Standing crops are doing well and prospects are favourable. Agricultural stock is in good condition and little cattle disease is reported. Fodder and water are sufficient. Market supplies are ample. Prices have fallen in sixteen districts, risen in five and are either stationary or fluctuating elsewhere.

The weekly report on scarcity is as follows:—No rain fell during the week. Harvesting of spring crops has commenced. Standing crops are doing fairly well. Cattle disease is reported from some *pattis*. Scarcity has been declared in Garhwal and distribution of gratuitous relief has been sanctioned. Advances for importation of grain are being made. Fodder and water are ample. Prices are stationary.

Punjab.—Light rain has fallen in parts of a few south eastern and western districts. The condition of irrigated wheat and other crops is generally good and that of unirrigated crops average. Wheat and other spring crops are being reaped. The yield is expected to be normal to good on irrigated and normal or below normal on unirrigated areas. Sowings of extra spring crops, sugarcane and cotton continue and are generally normal. Cattle are healthy and fodder is sufficient except in a few districts. Prices have fallen slightly in some districts and range between warning and scarcity rates except in the southeast where they are between normal and warning rates. Price of wheat:—Rawalpindi 7½, Lahore 8½, Ambala 8½, Lyallpur 9 and Ferozapore 9½ seers per rupee.

North-West Frontier Province.—Local falls of rain have occurred. Sowings of extra spring crops are proceeding normally. Harvesting of spring crops is in progress. Prospects are fair to good. Wheat sells in Peshawar at 8½ and in Dera Ismail Khan at 10 seers per rupee.

Jammu.—Prices are falling and crops are being gathered. No rain fell during the week.

Kashmir.—The week was generally dry but cloudy occasionally. Standing crops are in fair condition. Cattle are generally healthy. Prices are normal.

Rajputana.—The weather has been hot. Harvesting of spring crops is proceeding. Prospects are good. Cattle are in good condition. Fodder and water are sufficient. Prices are steady.

Central India.—No rain fell during the week. Spring crops are being harvested and threshed. Standing crops are in fair to good condition and their probable outturn is fair to good. Agricultural stock is generally in good condition. Scarcity of fodder is reported in some parganas in Gwalior. Prices are high.

Central Provinces.—The weather has been clear and hot. Harvesting of spring crops has been almost completed in several districts and threshing and winnowing are well advanced. Preparation of land for the sowing of ensuing season's crops and repairs to field embankments are proceeding. The estimated outturn of spring crops is poor in Seoni, Hoshangabad, Betul Chhindwara and parts of Nimar and Buldana and fair to good in the remaining districts. The price of wheat shows a slight upward tendency. *Juar* is selling cheaper in Berar. Agricultural stock is in good condition except in Hoshangabad. Fodder is inadequate or dear in parts of Hoshangabad, Saugor, Seoni, Chhindwara and Akola. Agriculturists and labourers are not doing well in parts of Nimar and Yeotmal.

Feudatory States:—Harvesting of spring crops and other Agricultural operations continue.

Bombay.—Standing crops are in good condition except in parts of Karachi, Larkana and Nawabshah where they have been damaged by rise in river and canals. Harvesting of spring crops continues. Picking of cotton is progressing in Gujarat. West Khandesh, the Karnatak, Kathiawar, Baroda, Kolhapur and Rewa Kantha. Agricultural stock is sufficient. Prices of food grains have risen slightly in Sind and the Karnatak and are generally steady elsewhere.

Hyderabad.—The week was rainless. Harvesting is nearing completion. Cattle are healthy. Prices of grains are high and rising. *Juar* sells at 4½ seers per rupee.

Mysore.—The week was slightly wet. Standing crops are in good condition. Harvesting of sugarcane is proceeding with outturn fair. Cattle are generally healthy. Prices are generally stationary.

Coorg.—The weather is cloudy. Coffee blossoms are out. Prices of food grains are high. Cattle are generally healthy.

Madras.—The week was generally rainless. Standing crops are in fair to good condition generally. Harvesting of paddy, sugarcane and dry crops is proceeding with outturn fair to normal generally. Sowings of paddy, sugarcane and dry crops are proceeding normally. The condition of cattle is generally good. Prices are fairly steady with a slight tendency to rise.

R. A. MANT,

Secretary to the Government of India.

Statement of Approximate Gross Earnings of Indian
Railways.

**GOVERNMENT OF INDIA.
RAILWAY DEPARTMENT.
(RAILWAY BOARD.)**

Statement of Approximate Gross Earnings of Indian Railways.

N.B.—As regards the figures in column Total earnings, audited figures have been used as far as possible.

RAILWAYS.	AVERAGE EARNINGS PER MILE FOR WEEK.		MAIN MILEAGE WORKED.		TOTAL EARNINGS FOR THE FIRST		EARNINGS PER MILE WORKED FOR WEEK.			TOTAL EARNINGS FROM 1ST APRIL TO—		COMPARISON WITH CORRESPONDING PERIOD, 1917-18.		COMPARISON WITH CORRESPONDING PERIOD, 1916-17.		
	During official year 1916-17.		1918.	1917.	1918.	1917.	11 days of April 1918.	13 days of April 1917.	18 days of April 1918.	11 days of April 1918.	13 days of April 1917.	11th April 1918.	13th April 1917.	18th April 1918.	Increase.	Decrease.
	Rs.	Miles.	Miles.	Miles.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
State Railways.																
Bombay-Nagpur (including 2' 6" gauge lines)	866	2,631	2,606	2,606	19,46,532	19,46,532	21,00,000	796	13,03,808	13,03,808	13,03,808	18,46,539	18,46,539	21,00,000	1,71,468	2,471
Bombay Extension	448	21	21	21	17,953	17,871	18,400	738	12,953	12,953	12,953	17,871	17,871	18,400	3,447	—
Bombay, Baroda and Central India	761	946	1,003	1,003	12,31,468	17,06,600	18,24,000	1,819	12,31,468	12,31,468	12,31,468	17,06,600	17,06,600	18,24,000	5,92,532	—
Bombay, Baroda and Central India (including 2' 6" and 3' 6" gauge lines)	437	1,578	1,577	1,577	9,23,100	11,56,978	10,65,000	675	9,23,100	9,23,100	9,23,100	11,56,978	11,56,978	10,65,000	1,48,810	91,978
Madras	898	2,484	2,603	2,613	33,81,771	41,80,981	48,18,000	1,611	33,81,771	33,81,771	33,81,771	41,80,981	41,80,981	48,18,000	45,810	—
Great Indian Peninsula	717	2,471	2,613	2,613	36,67,078	37,44,576	37,84,000	1,440	36,67,078	36,67,078	36,67,078	37,44,576	37,44,576	37,84,000	11,16,922	—
Agro-Dalvi Ghod	465	126	126	126	67,497	1,01,631	1,15,000	913	67,497	67,497	67,497	1,01,631	1,01,631	1,15,000	47,503	—
Bombay-Kolch	117	40	40	40	4,638	7,408	7,000	175	4,638	4,638	4,638	7,408	7,408	7,000	2,362	—
Rohal-Kolch (British Section)	1,263	657	13	13	68,380	31,640	34,000	2,842	68,380	68,380	68,380	31,640	31,640	34,000	3,451	492
Calcutta-Bardoli	53	—	76	76	—	10,562	10,800	134	—	—	—	10,562	10,562	10,800	238	693
Madras and Southern Mahratta (including 2' 6" gauge lines)	948	2,585	2,587	2,587	12,60,703	17,84,836	18,07,000	706	12,60,703	12,60,703	12,60,703	17,84,836	17,84,836	18,07,000	22,174	—
North Western (including 2' 6" gauge lines)	465	3,008	4,069	4,069	25,63,121	45,09,340	45,40,000	1,132	25,63,121	25,63,121	25,63,121	45,09,340	45,09,340	45,40,000	76,879	—
Coast and Becham (including Calcutta-Bardoli 2' 6" line)	315	1,600	1,600	1,600	7,87,080	10,83,859	10,01,000	675	7,87,080	7,87,080	7,87,080	10,83,859	10,83,859	10,01,000	86,779	—
Assam-Bengal	137	1,806	1,806	1,806	1,75,538	3,38,483	4,51,000	263	1,75,538	1,75,538	1,75,538	3,38,483	3,38,483	4,51,000	10,227	—
Bombay, Baroda and Central India	839	1,823	1,823	1,823	8,88,080	11,68,238	14,44,000	785	8,88,080	8,88,080	8,88,080	11,68,238	11,68,238	14,44,000	5,55,920	—
Bombay	280	1,545	1,545	1,545	8,07,714	9,51,238	9,74,000	736	8,07,714	8,07,714	8,07,714	9,51,238	9,51,238	9,74,000	1,66,286	—
Bombay Extension	313	—	167	167	—	5,33,26	1,06,000	535	—	—	—	5,33,26	5,33,26	1,06,000	1,06,000	—
Bombay and Central India	93	—	76	76	—	13,564	11,000	187	—	—	—	13,564	13,564	11,000	14,174	—
Bombay and Central India (including 2' 6" gauge lines)	84	—	33	33	—	6,430	4,400	137	—	—	—	6,430	6,430	4,400	2,030	—
Bombay Extension	151	194	194	194	51,376	61,200	68,100	588	51,376	51,376	51,376	61,200	61,200	68,100	6,828	—
Bombay and Central India (British Section)	147	308	314	314	78,918	97,918	1,01,000	610	78,918	78,918	78,918	97,918	97,918	1,01,000	22,082	—
Bombay and Central India (British Section)	188	411	401	401	1,14,911	1,43,638	1,41,000	539	1,14,911	1,14,911	1,14,911	1,43,638	1,43,638	1,41,000	26,727	—
Bombay and Central India (including 2' 6" and 3' 6" gauge lines)	892	1,806	1,807	1,807	8,69,840	13,01,550	13,11,000	783	8,69,840	8,69,840	8,69,840	13,01,550	13,01,550	13,11,000	41,160	—
Bombay and Central India (British Section)	183	108	146	146	23,981	41,092	41,000	308	23,981	23,981	23,981	41,092	41,092	41,000	8,111	—
Bombay and Central India (British Section)	284	708	812	812	3,26,163	5,21,713	3,79,000	467	3,26,163	3,26,163	3,26,163	5,21,713	5,21,713	3,79,000	40,537	—
Bombay and Central India (British Section)	57	—	30	30	—	5,765	4,400	147	—	—	—	5,765	5,765	4,400	1,365	—
Bombay and Central India (British Section)	90	23	23	23	3,990	5,169	4,100	134	3,990	3,990	3,990	5,169	5,169	4,100	119	—
Bombay and Central India (British Section)	443	26,584	26,706	26,706	1,75,30,773	3,50,80,194	2,58,2,800	948	1,75,30,773	1,75,30,773	1,75,30,773	3,50,80,194	3,50,80,194	2,58,2,800	82,427	—
All other Railways.																
Assam-Patli	280	56	56	56	22,411	22,411	20,500	356	22,411	22,411	22,411	29,141	29,141	20,500	7,641	—
Bombay and Central India (British Section)	411	114	114	114	33,654	33,654	40,400	969	33,654	33,654	33,654	39,654	39,654	40,400	7,746	—
Bombay and Central India (British Section)	311	114	114	114	30,125	30,125	30,100	265	30,125	30,125	30,125	34,265	34,265	30,100	4,165	—
Bombay and Central India (British Section)	75	145	145	145	23,177	23,177	1,400	163	23,177	23,177	23,177	1,400	1,400	1,400	—	—
Bombay and Central India (British Section)	282	226	226	226	1,16,694	1,16,694	1,68,000	601	1,16,694	1,16,694	1,16,694	1,48,694	1,48,694	1,68,000	51,306	—
Bombay and Central India (British Section)	304	23	23	23	1,16,398	23,316	27,900	873	1,16,398	1,16,398	1,16,398	23,316	23,316	27,900	11,598	—
TOTAL																
	443	26,584	26,706	26,706	1,75,30,773	3,50,80,194	2,58,2,800	948	1,75,30,773	1,75,30,773	1,75,30,773	3,50,80,194	3,50,80,194	2,58,2,800	82,427	—

Locality Extension	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	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* Includes figures for Native State Sections.

(a) Opened from 1st July 1917.

Thanks, the 26th April 1918.

S. TOMKINS,
Assistant Secretary, Railway Board.

(d) Opened from 1st December 1917.
(e) Opened from 1st April 1918.

(d) Opened from 1st April 1918.

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The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 27, 1918.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART II.

Notifications by High Court, Comptroller-General, etc.

GAZETTE OF INDIA.

NOTICE.

The 16th March, 1918.

On and after 30th March and until further notice, Parts I, IV, V and VI of the *Gazette of India* and the Weather and Crop Report will be published in Simla. Parts II and III will continue to be published in Calcutta. All notifications and other matter intended for publication in those Parts should be addressed to the Publisher at Simla and Calcutta, respectively.

Attention is invited to the following Circular Memorandum of the Government of India, Home Department, of August 1901:—

"It has been brought to the notice of this Department that matter for the *Gazette of India* is sometimes sent to the Press late on Friday evenings for publication in the next day's *Gazette* and that this involves considerable inconvenience to the Press and expense to Government. In the Circular Memorandum of this Department, No. 777—79, dated 9th February 1870, the Government of India directed that all notifications or other matter intended for insertion in the *Gazette of India* should be delivered at the Press not later than 2 p.m. on Friday, and that any papers sent thereafter must be certified to be extremely urgent in order to ensure their appearance in the next day's *Gazette*. The undersigned is directed to request that these orders may be more strictly observed in future, and that Departments will refrain from sending to the Press as extremely urgent any papers which can without harm or inconvenience be held over for the next *Gazette*."

J. P. HEWETT,

Secretary to the Government of India."

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Complaints regarding non-receipt of any number of the *Gazette* should be forwarded within a week after the date on which it is due.

J. J. MEIKLE,

Publisher, *Gazette of India*.

THE PATENT OFFICE

PATENTS and DESIGNS.

Calcutta, the 27th April 1918.

CORRIGENDUM.

The following entry which appeared in the Notification published by this office in Part II of the *Gazette of India*, dated the 12th January 1918, under the heading "Cessation of Exclusive Privileges" is hereby cancelled :—
1913—1207. (D'Cunha.)

APPLICATIONS FOR PATENTS UNDER SECTION 3.

April 15.

3036. P. d'O. F. d'Herbe. *A substitute for petrol.*

3637. P. Fraser and J. C. Banerjee. *Improvements in cement manufacture.*

April 19.

3638. G. George. *Improvements in salt manufacture.*

APPLICATIONS ACCEPTED AND ADVERTISED UNDER SECTION 6.

Notice is hereby given that all persons interested in opposing the grant of a Patent on any one of the applications, referred to below, may, at any time within three months of the date of this *Gazette of India*, give notice at the Patent Office in the prescribed form No. 5 of such opposition.

Printed copies of the specifications in the following list will be on sale at the Patent Office, 1, Council House Street, Calcutta, within about three weeks.

Any one desiring a copy posted to an address in British India should send to the Patent Office the sum of annas eight by money-order on which the number of the application should be stated on the coupon at the foot of the order.

3066. P. C. Saccaggio and F. A. Lagrange. *Improvements in or relating to spark arresters.*

3123. M. Chanc. *Improvements in apparatus for the production of worsted spools or cops on worsted ring spinning machines.*

3487. H. M. Anklesaria. *Stove pin.*

3502. A. Macphail. *Revolving platform and winch combined.*

3517. E. E. Dutt and P. C. Dutt. *A process for the manufacture and production of alumina, sodium and potassium aluminates, sodium and potassium carbonates and potassium chloride.*

3534. E. E. Dutt and P. C. Dutt. *A process for the manufacture and production of alumina, sodium and potassium carbonates, sodium and potassium aluminates, magnesia and calcium chloride.*

3597. J. C. Mahindra. *Two cycle opposed piston crude oil engine.*

3598. D. T. McGregor and M. E. Alpessie. *Rotary fan or punkah actuated by gas.*

3599. E. E. Dutt and P. C. Dutt. *A process for the manufacture and production of aluminium-sodium chloride, aluminium chloride and carbonates of soda and potash.*

PRINTED SPECIFICATIONS PUBLISHED.

Printed copies of the undernoted specifications may be purchased at the Patent Office, 1, Council House Street, Calcutta, annas eight each.

3430. P. E. Billingham. *Improved method of extracting potash.*

3457. Dartnell and Devanayagam & Co. *Improved oil press.*

3459. A. Gafoor. *Improvements in portable baths.*

3505. A. N. Thorpe and E. Beecroft. *Improvements in communications between passengers and guards and drivers on railway trains or the like.*

3527. R. S. Hamilton. *Improvements in baskets.*

3563. L. F. Bullo. *Improvements in the preservation of meat and other alimentary substances and in apparatus therefor.*
3566. Allen Bros. & Co. (India), Ltd. *A new type of floor or terrace roof for warehouses, godowns, dwelling houses and the like.*
3568. H. & F. Match Machine Corporation. *Improvements in or relating to match making machines.*
3570. Castner-Kellner Alkali Co., Ltd., and J. W. Moore. *Improvements in the manufacture of bleaching powder.*
3573. W. Draper. *Improvements in or appertaining to slubbing, intermediate and roving machines and doubling and twisting machines for use in the production of yarns and threads.*
3574. J. Hellen. *Improvements in metal wheels for vehicles.*

SEALING FEE DUE UNDER SECTION 10.

Notice is hereby given that a patent may now be sealed on the application referred to below. If it is desired that a patent should be sealed, a request on the prescribed form No. 7, accompanied by the fee, Rs. 30, should be sent to the Controller of Patents, 1, Council House Street, Calcutta.

2824. DeCamp.

PATENTS SEALED.

2757. General Electric Co.	3321. Balwant Rao.
2758. McLeod.	3329. Hari Shanker.
2760. Gray, Gaskell & Wilkes.	3332. Garbis.
3056. Hari Shanker.	3333. Naylor.
3059. Hari Shanker.	3372. O'Brien.
3113. Hari Shanker.	3416. Wolfe.
3179. Hari Shanker.	3417. Wolfe.
3205. Hari Shanker.	

RENEWAL FEES PAID.

- 388 of 1908. Maschinen fabrik Munchen G. m. b. H. (To 20 April 1919.)
- 430 of 1908. Harker. (To 20 April 1919.)
- 68 of 1909. Badische Anilin & Soda Fabrik. (To 21 April 1919.)
- 570 of 1909. Ewen and anr. (To 5 April 1919.)
- 348 of 1910. Serpek. (To 22 April 1919.)
- 508 of 1910. Amesbury. (To 22 March 1919.)
- 645 of 1910. Nogier. (To 6 April 1919.)
- 134 of 1911. Halstead and anr. (To 22 April 1919.)
- 135 of 1911. Halstead and anr. (To 22 April 1919.)
- 199 of 1912. Bowles. (To 22 April 1919.)
- 200 of 1912. Monotype Machine (Colonial Patents) Synd., Ltd. (To 22 April 1919.)
- 203 of 1912. Jones and anr. (To 22 April 1919.)
- 1023 of 1913. Godrej. (To 28 June 1919.)
- 1207 of 1913. D'Cunha. (To 22 September 1918.)
- 1431 of 1914. Sharafdin. (To 26 January 1919.)
- 1589 of 1914. Adams. (To 14 April 1919.)
- 1608 of 1914. Monotype Machine (Colonial Patents) Synd., Ltd. (To 20 April 1919.)

CESSATION OF EXCLUSIVE PRIVILEGES.

The public are warned that entries under this heading must not be accepted as final, as under the provisions of Rules 9 and 11 of "The Indian Patents and Designs (Temporary) Rules, 1915," the Controller may extend the time prescribed by the Indian Patents and Designs Act, 1911, and by the Inventions and Designs Act, 1888, for paying the necessary renewal fees.

The Patent Office will supply on request definite information, so far as possible, as to the position of any particular Patent or Exclusive Privilege.

1914.

1412. (Cheney.) 1413. (Brylinski.) 1416. (Leitner.) 1418. (D'Lima.) 1419. (Piazza.) 1420. (Addis.) 1422. (Debove.) 1423. (Brodie and anr.)

DESIGNS ENTERED ON THE REGISTER.**April 15th to 20th, 1918.**

- Class 3. No. 7399. The India Rubber Gutta Percha and Telegraph Works Co., Ltd., of 106, Cannon Street, London, England. April 12, 1918.
- Class 5. Nos. 7072 and 7073. A. C. Mullen, of The Mall, Amritsar, Punjab. February 11, 1918.
- Class 13. Nos. 7272 to 7391. The Calico Printers' Association, Ltd., St. James's Buildings, Oxford Street, Manchester, England. April 9, 1918.
- Class 14. Nos. 7392 to 7396. The Calico Printers' Association, Ltd., St. James's Buildings, Oxford Street, Manchester, England. April 9, 1918.

NOTICES.**THE PATENT OFFICE, 1, COUNCIL HOUSE STREET, CALCUTTA.****Public room, open 11 a.m. to 4 p.m.; Saturdays, 11 a.m. to 1 p.m.**

1. *All communications* relating to applications for patents and for registration of designs under the Indian Patents and Designs Act (II of 1911), or in continuation of applications under the Inventions and Designs Act (V of 1888) should be addressed to the Controller of Patents and Designs, 1, Council House Street, Calcutta. Documents sent by post should be carefully packed.

2. *Directions* for the guidance of inventors and others are given in the Patent Office Handbook (price one rupee) which contains the Indian Patents and Designs Act, 1911, the Indian Patents and Designs Rules, 1912, the Indian Patents and Designs (Temporary Rules) Act, 1915, the Indian Patents and Designs (Temporary) Rules, 1915, together with current regulations and instructions. These should be consulted before an application is made to the Controller.

3. *Advice.* The Patent Office cannot undertake (1) to give opinions on the interpretation of Patent Law, or on the advisability of protecting inventions and designs or on their infringement; (2) to make searches in respect of information available in the public room; (3) to recommend any particular agent; or (4) to assist in the disposal of inventions. Applicants are warned that the Indian Patents and Designs Act, 1911, is in force in British India only, and patents granted under it do not extend to the United Kingdom or any of the British possessions. The International Convention for the Protection of Industrial Property does not include India. For information regarding patents in countries other than India applications should be made to the patent offices in the countries concerned.

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5. *Trade and property marks and names* are not registered and *medicines* are not patented under the Indian Patents and Designs Act. There is no provision of Law in British India for their registration. Neither does this Act deal with *pictures, photographs, etc.*, for which copyright is obtainable under the Indian Copyright Act, 1914.

6. *Printed Specifications* of applications, which have been accepted, are published within about three weeks after acceptance has been notified in the *Gazette of India*. These specifications can be purchased at the Patent Office at a uniform price of 8 annas per copy; and may be seen free of charge, together with other publications of the Patent Office, at the following places:—

AMMADABAD . . .	R. C. Technical Institute.	HYDERABAD . . .	Revenue Department of His Highness the Nizam's Government.
ALLAHABAD . . .	Public Library.	JALPAIGURI . . .	Office of the Commissioner, Rajshahi Division.
BANGALORE . . .	Indian Institute of Science,	KARACHI . . .	Office of City Deputy Collector.
BOMBAY . . .	Record Office.	LAHORE . . .	Punjab Public Library.
" . . .	Victoria Jubilee Textile Institute, Bynalla.	LONDON . . .	The Patent Office, 25, Southampton Buildings, W.O.
" . . .	The Bombay Textile and Engineering Association, No. 1A, Sussex Road, Parel.	MADRAS . . .	Record Office, Egmore.
CALCUTTA . . .	Patent Office, No. 1, Council House Street.	" . . .	College of Engineering.
" . . .	Civil Engineering College, Sibpur.	MYSORE . . .	Office of the Secretary to Government, General and Revenue Department.
CANNPORE . . .	Office of the Director of Industries, United Provinces.	NAGPUR . . .	Victoria Technical Institute.
CHINSURAB . . .	Office of the Commissioner, Burdwan Division.	POONA . . .	College of Engineering.
CHITTAGONG . . .	Office of the Commissioner, Chittagong Division.	RANGOON . . .	Office of the Revenue Secretary, Government of Burma.
DACCA . . .	Office of the District Board, Dacca.	ROOMKNE . . .	Thomason College.
DELHI . . .	Office of the Deputy Commissioner.	SHOLAPUR . . .	Office of the Collector.
		WASHINGTON, U.S.A.	The Patent Office.

7. *Specifications* of inventions which have been notified in the *Gazette of India* as filed under the provisions of the Inventions and Designs Act (V of 1888) are not printed, but copies may be inspected on payment of a fee of one rupee at the Patent Office, 1, Council House Street, Calcutta; the Record Office, Egmore, Madras; the Record Office, Bombay; the Office of the Revenue Secretary to the Government, Rangoon; and the Office of the Director of Industries, United Provinces, Cawnpore. Specifications and other publications of the United Kingdom Patent Office can also be seen in the Patent Office, Calcutta, in the Record Office, Bombay, and in the Connemara Library, Madras.

8. *Publications* on sale at the Patent Office:—

	price.	
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(a) Patent Office Handbook (Acts, Rules and instructions)	1	0
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(h) Patent Office Journal (Issued quarterly) each	0	8
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(j) Specifications of Inventions each	0	8

H. G. GRAVES,

Controller of Patents and Designs

THOMASON CIVIL ENGINEERING COLLEGE, ROORKEE.

NOTIFICATION.

Roorkee, the 21st March 1917.

A Registry Office for men of the undermentioned grades is kept up by the Principal, Thomason College, Roorkee. Officers and employers of labour requiring men are requested to apply to the Principal:—

1. Engineers.
2. Overseers.
3. Sub-Overseers.
4. Draftsmen and Sub-Surveyors.
5. Tracers.
6. Men trained in—
 - (a) Photo-Mechanical and Lithographic Work.
 - (b) Workshops (both Electrical and Mechanical sides).

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List of text-books, etc., prescribed for the examination (other than departmental) of Civil and Military officers in oriental languages (Urdu, Persian, Arabic, Hindi, Sanskrit, Assamese, Bengali and Uriya), together with annual collections of Specimens of Examination Papers, obtainable from the Board of Examiners, Calcutta, can be had from the Secretary, Board of Examiners, Calcutta.

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M. Mohd. Akbar Khan Haidari The Oriental Lodge, Ambala.
M. Zafarullah Khan Haidari Oriental Lodge, Ambala.
M. Anand Sarup Sadar Bazar, Ambala Cantonment (winter only).
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*M. Mohd. Yaqub Khan (Munshi Fasil) Urdu Instructor, Young Officers' School of Instruction, Ambala; Sabzi Mandi, Suddar Bazar, Ambala Cantonment.
M. Amar Nath Varma Young Officers' School of Instruction, Ambala Cantonment.
M. Chhote Lal Lalkurti Bazar, Ambala.
M. Jawala Parashad Regimental Munshi, Lalkurti Bazar, Ambala.

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M. Hussain Mirza 1, Gun Troop Road, Bangalore.
*M. Din Mohammad Khan Talib 1, Gun Troop Road, Ulsoor, P. O.; Bangalore Cantonment.
M. Mukhtar Ahmad 1, Gun Troop Road, Bangalore.
M. Ghulam Ahmed Sahib 58, Dispensary Road, Bangalore (Cantonment).

BANNU.

- M. Mul Chand Khurana, Munshi Alim Pensioner and Clerk to Afghan Medical Mission, Bannu.

BAREILLY.

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CAWNPORE.

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M. Syed Aulad Hussain	Second Master, 44/170, Ahta Kamal Khan, Halsey Road, Cawnpore.

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DUM DUM.

M. Syed Hadi Hussain	Regimental Munshi.
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M. Anaudram Thadamal	Regimental Munshi, Norfolk Regiment, Garrikhata, Karachi.
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KASAUJI.

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M. Syed Mohammad, B.A. (Cal.)	No. 3, Katoomal Building, Beadon Road, Lahore.
M. Mohd. Ishac	Regimental Munshi, Bengali Mohalla, Sadar Bazar, Lahore Cantonment.

LUCKNOW.

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M. Jamaluddin	British Cavalry Bazaar, Cross Street, Meerut
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N.B.—Whenever any teacher changes his address, he is requested to communicate his new address to the Board of Examiners.

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CALCUTTA,

The 13th February 1918.

O. F. JENKINS,

Secretary and Member, Board of Examiners.

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CINCHONA FEBRIFUGE, RESIDUAL ALKALOID
AND QUINOIDINE.**

Manufactured at the Bengal Government Cinchona Plantation.

These articles are guaranteed to be free from wilful admixture with other Cinchona Alkaloids. Quinine can be purchased by Government officers, District and Local Boards for Hospitals and Dispensaries in the Provinces of Bengal, Bihar, Punjab and Assam on indents duly countersigned by the Civil Surgeon of their Districts. It can also be purchased by Missionaries for *bond fide* public purposes. It is never sold to private persons or firms. Cinchona Febrifuge both in powder and $3\frac{1}{2}$ grain tablet forms and Cinchonidine can be purchased by Government officers and the general public. It is also sold by the Principal Druggists in Calcutta. Quinoidine or *pure Amorphous Alkaloid* and *Residual Alkaloid* or *Amorphous Cinchona Alkaloid*, which contains about 40 per cent. of *Pure Amorphous Alkaloid*, are for sale to Missionaries and Government Institutions only. *These drugs are sold strictly cash and in advance but private purchasers may use the V. P. P. system, AND ARE OBTAINABLE FROM THE SUPERINTENDENT, JUVENILE JAIL, NAIPORE.*

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	Rs.
For quantities 60 lbs. and above in one delivery	28 per lb.
For quantities of not less than 6 lbs. but below 60 lbs. in one delivery	29 "
For any quantity less than 6 lbs.	30 "

SULPHATE OF CINCHONIDINE.

	Rs.
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CINCHONA FEBRIFUGE.

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For quantities of not less than 6 lbs. in one delivery	5 per lb.
For any quantity less than 6 lbs.	6 "

CINCHONA FEBRIFUGE TABLETS.

	Rs.
For quantities of not less than 6 lbs. in one delivery	6 per lb.
For any quantity less than 6 lbs.	7 "

	Rs.
QUINOIDINE in non Tablet form and Residual Alkaloids	4 per lb.

QUINOIDINE TABLETS.

	Rs.
For quantities of not less than 6 lbs. in one delivery	6 per lb.
For quantities less than 6 lbs. in one delivery	7 "
Quinine is available in 1-oz., $\frac{1}{2}$ -lb., $\frac{1}{4}$ -lb., 1-lb. and 4-lb. tins.	
Cinchonidine is available in $\frac{1}{2}$ -lb., $\frac{1}{4}$ -lb. and 1-lb. tins.	
Cinchona Febrifuge is available in $\frac{1}{2}$ -lb., $\frac{1}{4}$ -lb. and 1-lb. tins.	
Residual Alkaloid is available in 1-lb., 5-lb. and 10-lb. tins.	
Quinoidine is available in 1-lb. tin.	
Quinoidine Tablets are available in 1-lb. tin.	

Transit charges are in addition to the above prices in every case.

Local sale at the Jail gate from 7 to 10 A.M. and 2 to 4 P.M.

Drugs are sold for cash or by V. P. Post. Price of Postage must accompany the price of the drug (when the drug is required by Post). The name of the Railway and Steamer Station or Post Office must be written distinctly when the parcels are required by Rail, Steamer or Post. A scale of Postage is given below:—

[For $\frac{1}{2}$ and $\frac{1}{4}$ lb. 4 As.; 1 lb. 6 As.; 2 lbs. 10 As.; 3 lbs. 12 As.; 4 lbs. 1 Re.; 5 lbs. Re. 1 As. 4; and for 6 lbs. Re. 1 As. 6.]

	Rs.	A.	P.
Quinoidine tab: 1 lb. Weg. 3 lbs. Postage	0	10	0
Quinoidine tab: 2 lb. Weg. 6 lbs. Postage	1	0	0
Quinoidine tab: 3 lbs. Weg. 9 lbs. Postage	1	3	0

N.B.—Postage stamps are not accepted as revenue.

CIVIL ENGINEERING COLLEGE, SIBPUR.**Examination qualifying for admission to the 2nd grade of Divisional Accountants of the Public Works Department.**

PREVIOUSLY CALLED THE 4TH GRADE ACCOUNTANTS DIVISION.

The examination will be conducted by the Principal of the Civil Engineering College, Sibpur, on June 4th and 5th, 1918, at the following centres :—

Centres.

- (1) The Civil Engineering College, Sibpur, For candidates registered by—
 (There is no other centre at Calcutta.)
 The Accountant-General, Bengal.
 The Accountant-General, Posts and Telegraphs.
 The Examiner of Accounts, Eastern Bengal State Railway.
 The Government Examiner of Accounts, East Indian Railway.
 The Government Examiner of Accounts, Bengal-Nagpur Railway.
 For candidates outside Government service over 25 years of age registered by the Principal, Civil Engineering College, Sibpur.
- (2) Office of the Accountant-General, Bihar and Orissa, Ranchi. } For candidates registered by the Accountant-General, Bihar and Orissa.
 (3) The Bihar School of Engineering, Bankipur. }
- (4) The Office of the Comptroller, Assam, Shillong. For candidates registered by him.
- (5) The Office of the Accountant-General, Burma, Rangoon. Ditto ditto.
- (6) The Office of the Government Examiner of Railway Accounts, Chittagong. Ditto ditto.

Candidates must apply for registration to one of the Government officials on the above list. Those over 25 years of age not in Government service must apply for registration to the Principal only.

Applications on the prescribed form must reach the office of the registering officer not later than May 3rd, 1918. Each must be accompanied by a fee of Rs. 10 (see note), and the following certificates in original, or true copies of them certified by an officer of the Engineer or Accounts Branch. These certificates will not be returned :—

- (i) Certificate of good character signed by applicant's immediate official superior, or by the instructor under whom he has been educated, or by some other superior under whom he may have been brought up or employed, or to whom he may be well known. (This certificate must have special reference to the two years immediately preceding the application.)
- (ii) Certificate of age, baptismal or of birth (not required, if the candidate is already in permanent Government employ.)
- (iii) Certificate that the application is in the candidate's own handwriting.

Copies of rules may be had on application from the undersigned.

NOTE.—It is possible that the fee may be raised to Rs. 12, before the Examination.

B. HEATON,

Principal.

CIVIL ENGINEERING COLLEGE, SIBPUR,

The 23rd March 1918.

DEPARTMENT OF ISSUE OF PAPER CURRENCY.

Calcutta, the 25th April 1918.

Abstract of the accounts of the Department of Issue of Paper Currency on the 22nd April 1918.

TOTAL AMOUNT OF NOTES IN CIRCULATION.				COIN AND BULLION.										RESERVE.		REMARKS.
In Reserve Treasuries.		Elsewhere.	TOTAL.	In India.			In England.		In His Majesty's Dominions.		In transit between India, England and His Majesty's Dominions.		SILVER (PURCHASE PRICE).			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
45,99,750	29,69,19,682	30,15,50,432	1,44,40,986	7,31,96,374	31,69,895	44,92,770	...	...	...	...	4,00,00,000	9,99,99,946	56,84,00,077	80,36,40,048
...	3,34,31,063	3,34,31,063	53,93,152	91,91,228	...	...	...	...	...	...	...	...	...	1,47,89,380
...	9,68,04,921	9,68,04,921	98,99,321	84,37,557	...	...	...	...	...	...	...	...	...	1,83,36,888
89,915	35,63,70,065	35,64,60,000	2,49,53,485	12,07,52,987	15,62,836	...	...	...	...	...	...	...	...	15,32,69,309
...	3,95,07,530	3,95,07,390	41,66,862	26,44,935	...	...	...	...	...	...	...	...	...	68,11,597
33,65,020	12,51,66,526	12,85,31,546	74,93,187	70,42,635	...	...	...	...	...	...	...	...	...	1,44,90,823
...	7,35,04,258	7,35,04,258	58,02,495	34,52,385	...	...	...	...	...	...	...	...	...	92,81,880
80,54,685	1,02,12,43,865	1,02,92,98,550	7,22,99,288	33,07,49,111	46,72,731	44,92,770	...	...	...	...	4,00,00,000	9,99,99,946	56,84,00,077	1,03,06,12,923
Deduct—Withdrawn from circulation by Foreign Circles and in course of remittance to Circles of Issue				Deduct—Amount due on T. Ts. drawn by one Circle on another											7,95,090	
TOTAL CIRCULATION R				TOTAL RESERVE R											1,01,98,17,923	

There was no transfer between the Paper Currency Reserve and the Indian branch of the Gold Standard Reserve during the week ending 22nd April 1918.
There was no gold in the Indian branch of the Gold Standard Reserve on the 22nd April 1918.

M. M. S. GUBBAY,
Controller of Currency.

ACCOUNTANT-GENERAL, PUNJAB.

Distribution Statement of the Receipts in the North-West Frontier Province for February 1918 and of the Budget Estimate for the year 1917-18.

REVENUE AND RECEIPTS.	BUDGET ESTIMATE FOR 1917-18.				RECEIPTS FROM 1ST APRIL 1917 TO 28TH FEBRUARY 1918.		
	Imperial.	Special.	Total.	Receipts in February 1918.	Imperial.	Special.	Total.
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
I.—Land Revenue	22,77,000	22,77,000	2,19,801	..	22,40,049	22,40,049
II.—Opium	47,000	47,000	6,093	..	57,497	57,497
IV.—Stamps	7,25,000	7,25,000	78,063	..	6,43,546	6,43,546
V.—Krause	3,35,000	3,35,000	52,793	..	4,10,366	4,10,366
VI.—Provincial Rates	1,000	1,000	..	..	1,424	1,424
VII.—Customs	2,50,000	2,50,000	22,147	..	2,53,173	2,53,173
VIII.—Income Tax	4,000	2,42,000	2,42,000	3,473	4,934	2,18,753	2,18,753
IX.—Forest	45,000	45,000	5,700	..	49,610	49,610
X.—Registration
XI.—Tribute from Native States	30,000	..	30,000	1,810	28,162	..	28,163
XII.—Interest	2,30,000	2,30,000	16,593	..	2,09,997	2,09,997
XVIA.—Law and Justice—Courts of Law	48,000	48,000	1,735	..	36,179	36,179
XVIB.—Ditto —Jails	23,000	23,000	2,283	..	40,087	40,087
XVII.—Police	24,000	24,000	1,348	..	22,877	22,877
XVIII.—Education	1,000	1,000	..	..	165	165
XIX.—Medical
XX.—Sanitation	6,000	6,000	10	..	243	243
XXI.—Agriculture	13	..	120	120
XXII.—Scientific and other Miscellaneous Departments	23,000	23,000	2,065	..	23,587	23,587
XXIII.—Receipts in aid of Superannuation, etc.	23,000	23,000	389	..	18,255	18,255
XXIV.—Stationery and Printing	1,24,000	1,24,000	31,578	..	1,38,360	1,38,360
XXV.—Miscellaneous	4,08,000	4,08,000	1,53,506	..	4,76,813	4,76,813
XXIX.—Irrigation—Major Works—Direct Receipts	9,03,000	..	9,03,000	..	..	..	..
XXX.—Irrigation—Minor Works and Navigation	1,54,000	1,54,000	12,877	..	1,42,774	1,42,774
XXXI.—Civil Works
Ad-d—Debt Accounts	9,39,000	9,89,000	59,25,000	6,36,598	5,09,610	49,81,373	54,91,285
TOTAL REVENUE AND RECEIPTS	1,17,13,164	..	..	11,40,40,802
Opening Cash Balance	1,33,49,752	..	..	11,96,32,687
TOTAL	(a) 122,93,752	..	..	(b) 23,71,420
GRAND TOTAL	1,46,44,614	..	..	12,19,03,507

(a) On 1st April 1917. (b) On 1st February 1918.

H. M. C. TROTTER,
Accountant-General, Punjab.OFFICE OF THE ACCOUNTANT-GENERAL, PUNJAB,
LAWSON;

The 20th April 1918.

ACCOUNTANT-GENERAL, PUNJAB.

Distribution Statement of the Expenditure in the North-West Frontier Province for February 1918 and of the Budget Estimate for the year 1917-18.

EXPENDITURE.	BUDGET ESTIMATE FOR 1917-18.			DISBURSEMENT FROM 1ST APRIL 1917 TO 28th FEBRUARY 1918.		
	Imperial.	Special.	TOTAL.	Imperial.	Special.	TOTAL.
1.—Refunds and Drawbacks	Rs. 14,000	Rs. 13,000	Rs. 27,000	Rs. 10,321	Rs. 10,321	Rs. 20,642
2.—Assignments and Compensations	9,000	9,000	18,000	8,703	8,703	17,406
3.—Land Revenue	4,14,000	2,62,000	7,00,000	3,68,023	2,52,352	6,20,375
6.—Stamps	14,000	15,000	29,000	9,584	9,584	19,168
7.—Excise	9,000	8,000	17,000	7,206	7,206	14,412
10.—Income Tax	1,000	...	1,000	437	437	874
11.—Forest	70,000	71,000	1,41,000	48,729	48,729	97,458
12.—Registration	6,000	7,000	13,000	5,789	5,789	11,578
18.—Interest on Ordinary Debt . . . . .	...	...	...	...	...	...
14.—Interest on other obligations . . . . .	...	...	...	...	...	...
18.—General Administration	2,68,000	1,25,000	3,93,000	2,43,831	1,09,964	3,53,795
19A.—Law and Justice—Courts of Law	4,68,000	2,34,000	7,02,000	4,28,914	2,01,459	6,30,373
19B.—Ditto —Jails	1,51,000	1,52,000	3,03,000	1,53,579	1,53,579	3,07,158
20.—Police	12,50,000	12,49,000	24,99,000	11,66,605	11,66,605	23,33,210
23.—Education	3,16,000	3,15,000	6,31,000	2,76,015	2,76,015	5,52,031
23A.—Elementary	57,000	...	57,000	55,617	...	55,617
24A.—Medical	1,01,000	85,000	1,86,000	85,822	88,264	1,74,086
24B.—Sanitation	1,20,000	1,19,000	2,39,000	2,39,934	62,967	3,02,901
25.—Political	26,17,000	24,36,000	50,53,000	19,95,457	18,53,603	38,49,060
26A.—Agriculture	76,000	77,000	1,53,000	28,056	28,056	56,112
26B.—Scientific and other Miscellaneous Departments	4,000	5,000	9,000	5,163	5,163	10,326
27.—Territorial and Political Pensions	61,000	...	61,000	39,376	...	39,376
28.—Civil, Furlough and Absentee Allowances . . . . .	...	...	...	...	...	...
29.—Superannuation Allowances and Pensions	82,000	89,000	1,78,000	82,103	82,104	1,64,207
30.—Stationery and Printing	61,000	61,000	1,22,000	41,689	41,689	83,378
32.—Miscellaneous	21,000	21,000	42,000	17,028	17,028	34,056
33.—Famine Relief . . . . .	...	...	...	...	...	...
36.—Reduction or Avoidance of Debt . . . . .	...	...	...	...	...	...
42.—Major Works—Working Expenses	18,18,000	2,88,000	16,06,000	2,39,452	2,29,451	4,68,863
43.—Minor Works and Navigation	24,000	23,000	49,000	11,467	11,463	22,930
45.—Civil Works	13,84,000	13,78,000	27,62,000	6,96,908	6,96,907	13,93,815
TOTAL EXPENDITURE	89,23,000	70,74,000	1,59,97,000	60,78,852	53,47,454	1,14,26,306
Add—Debt Accounts . . . . .	...	...	...	...	...	10,77,60,686
TOTAL . . . . .	...	...	...	...	...	...
Balance on 28th February 1918 . . . . .	...	...	...	...	...	11,91,86,992
GRAND TOTAL . . . . .	...	...	...	...	...	27,16,515
GRAND TOTAL . . . . .	...	...	...	...	...	12,19,03,507

OFFICE OF THE ACCOUNTANT-GENERAL, PUNJAB;
LAHORE.

H. M. C. TROTTER,

BANK OF BENGAL.

Statement of the Affairs of the Bank of Bengal for the week ending 23rd April 1918.

LIABILITIES.			ASSETS.		
	Ra.	A. P.		Ra.	A. P.
Capital paid up	2,00,00,000	0 0	Government Securities	6,39,76,183	0 0
Reserve Fund 2,21,50,000	0 0		Other authorized Investments	1,32,29,870	0 0
Transfer to Special Reserve Fund for Depreciation of Investments, <i>see below</i>	67,50,000	0 0	Loans on Government and other authorized Securities	8,58,90,399	8 11
	1,54,00,000	0 0	Accounts of Credit on Government and other authorized Securities	4,06,81,181	13 10
Reserve for Depreciation of Investments	67,50,000	0 0	Bills discounted and purchased	4,83,00,378	3 8
Public Deposits at Head Office 2,11,07,481 9 8 } Public Deposits at Branches 1,48,07,780 2 11 }	3,59,15,261	12 7	Balances with other Banks	33,36,002	12 8
Other Deposits at Head Office and Branches	26,92,45,735	3 2	Bullion . . . . .	.....
Bank Post Bills, etc.	9,71,746	7 1	Dead Stock	28,22,398	14 1
Sundries	10,54,606	13 6	Stamps	13,272	14 5
RUPRES	84,93,37,350	4 4	Sundries	8,64,586	14 8
			Ra.	25,86,14,222	2 3
			Cash and Currency Notes at Head Office* 5,24,34,716 15 11	9,07,23,123	2 1
			Cash and Currency Notes at Branches† 3,82,88,411 2 2		
			RUPRES	34,93,37,350	4 4

* Includes Sovs. & ½ Sovs. value Ra. 3,77,812 8 0

† Do do. do. ,, 8,30,445 0 0

Ra. 12,08,257 8 0

By the order of the Directors,

BANK OF BENGAL;

H. FISHER,

N. H. Y. WARREN,

Calcutta, 25th April 1918.

Chief Accountant.

Secretary & Treasurer.

Rate for Demand Loans 6 per cent.

Percentage 29.53.

PUBLIC WORKS DEPARTMENT, DELHI.**NOTIFICATIONS.**

Delhi, the 19th April 1918.

No. 1566—R.-No.-436-E.—Mr. W. B. Cairns, Foreman Mason, is transferred from the III Project Division to the VI Project Division, 2nd Circle, Delhi, with effect from the afternoon of the 4th April 1918.

No. 1578—18-E.B.—Mr. Teja Singh Malik, Assistant Engineer, attached to the Provincial Division, 2nd Circle, Delhi, took over executive charge of that Division from Mr. W. E. A. James, Executive Engineer, on the afternoon of the 12th April 1918.

H. T. KEELING,

Secretary, P. W. D.

NORTH WESTERN RAILWAY.

NOTIFICATION.

Lahore, the 19th April 1918.

No. 4.—Mr. E. B. N. Taylor, Executive Engineer, is granted combined leave for 7 months and 15 days, *viz.*, privilege leave for 3 months and leave on medical certificate for the remaining period, with effect from the 3rd July 1917.

R. R. GALES,
Agent, North-Western Railway.

CHIEF COMMISSIONER, DELHI.

NOTIFICATIONS.

Delhi, the 20th April 1918.

No. 2912-Education.—Whereas it appears to the Chief Commissioner, Delhi, that the land is required by Government for a public purpose, namely, erecting a shoot and a public water borne latrine, it is hereby declared that the undermentioned land is required for the said purpose.

This declaration is made under the provisions of Section 6 of Act I of 1894, and under Section 7 of the said Act the Deputy Commissioner of Delhi is hereby directed to take order for the acquisition of the said land.

SPECIFICATION OF LAND.

District.	Tahsil.	Manzah.	Area in acres.	Direction.	Boundaries.	Place where the plan may be inspected.
Delhi	Delhi	Chandrawal	1.62	West of Ali-pur Road.	<i>North.</i> —Bungalow No. 14, Alipur Road. <i>East.</i> —Bungalow Nos. 8, 10 and 12. <i>South and West.</i> —Baptist Mission Compound.	Deputy Commissioner's Office, Delhi.

The 22nd April 1918.

No. 2936-Home.—The following return of births and deaths at the undermentioned Municipal Towns in the Province of Delhi for the week ending 13th April 1918, is published for information:—

1	2	3	4			5			6	7	8	9	10	11	12	13	14	15			16	17
No.	Name of Municipal Towns.	Population of 1911.	Births.			Deaths.			Cause of Death.							Infants under one year of age.			Ratio of births per 1,000 of population per annum.	Ratio of deaths per 1,000 of population per annum.		
			Males.	Females.	Total.	Males.	Females.	Total.	Cholera.	Small pox.	Plague.	Fever.	Dysentery and Diarrhoea.	Respiratory.	Injuries.	All other causes.	Measles and chicken-pox.	Males.			Females.	Total.
	Delhi .	225,471	90	98	194	177	128	805	...	1	5	146	10	103	3	37	...	44	36	80	44.74	70.34
	Notified Area	3,678	2	3	5	2	3	5	.	...	...	5	..	...	..	...	...	1	...	1	70.78	70.78
	Total	229,144	98	101	199	179	131	810	...	1	5	151	10	103	3	37	-	45	36	81	44.15	70.34

Delhi, the 22nd April 1918.

No. 2938-Home.—The following returns of births and deaths in the Delhi Province for the month of March 1918 are published for information :—

Deaths registered.																																	
No.	Division.	Name of District or Municipal Town.	Population according to the census of 1911.			Births registered.			Deaths registered.										Total all causes.			Total of corresponding month of previous year.			Remarks.								
			Male.	Female.	Total.	No. registered excluding still births.	Ratio per 1,000 population.	Still born No.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery & Diarrhoea.	Respiratory diseases.	Injuries in and outside.	Other causes.	Number.		Ratio per 1,000 per annum.		Number.		Ratio per 1,000 per annum.										
																	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.		Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.
1	Delhi Province.	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
		District excluding Delhi Municipal Town.	102,699	88,486	191,185	657	...	1	...	...	...	...	7	...	250	...	1	...	104	...	...	...	...	...	227	168	395	...	...	...	...	...	Amended as per Chief Commissioner's No. 2014 Bds., dated 9-4-18.
		Total of corresponding month of previous year.	102,699	88,483	191,182	585	...	...	...	...	4	...	...	...	209	...	3	...	110	...	...	6	...	...	168	179	348	...	...	...	...	...
		Increase or Decrease	...	...	...	72	...	1	...	...	1	...	7	...	41	...	...	...	...	...	...	2	...	17	...	59	...	...	...	...	...	...

Deaths registered.																																		
No.	Division.	District excluding towns.	Population according to the census of 1911.			Births registered.			Deaths registered.										Total all causes.			Total of corresponding month of previous year.			Remarks.									
			Male.	Female.	Total.	No. registered excluding still births.	Ratio per 1,000 population.	Still born No.	Cholera.	Small-pox.	Plague.	Fever.	Dysentery & Diarrhoea.	Respiratory diseases.	Injuries in and outside.	Other causes.	Number.		Ratio per 1,000 per annum.		Number.		Ratio per 1,000 per annum.											
																	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.		Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.
1	Delhi Province.	5	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	
		Delhi Municipality	129,331	95,940	225,271	752	40.02	36	...	...	...	7	0.37	28	1.17	365	1.82	1.34	1.84	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37	1.37		
		Total of corresponding month of previous year.	129,331	95,940	225,271	776	41.30	19	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		Increase or Decrease	...	...	...	24	1.28	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

The 23rd April 1918.

No. 3002-Home.—The following return of deaths registered in the Province of Delhi during the half month ending the 15th April 1918, is published for information :—

1	2	3	4	5	6	7	8	9	10	11	12	13	14			15
Rural Circles in the Province.	Deaths registered in previous half month.	Total in present half month.	Deaths registered in the half month.										Infants under one year of age.			Remarks.
			Cholera.	Small-pox.	Plague.	Fever.	Dysentery and Diarrhoea.	Respiratory.	Snake-bite.	Hydrophobia.	All other causes.	Measles and other exan-	Males.	Females.	Total.	
P. S. Alipur	41	43	...	...	1	29	...	18	...	...	...	...	11	5	16	
Nangloi	32	41	...	...	...	20	...	16	...	...	5	1	5	7	12	
Najafgarh	42	37	...	4	...	20	...	12	...	...	1	...	7	9	16	
Subahmudi	10	4	...	...	...	4	...	...	...	...	...	...	...	...	...
Paharganj	4	1	...	...	...	...	...	1	...	...	...	...	1	...	1	
Mehrauli	54	47	...	...	...	30	1	13	...	...	3	2	8	5	13	
Raisina	13	32	...	...	...	28	...	4	...	...	...	...	4	1	5	
Shahdara	10	29	...	...	...	24	...	2	...	...	3	1	4	4	8	
New Cantonment	12	8	...	...	...	7	...	1	...	...	...	...	1	2	3	
Total of the District	218	242	...	4	1	163	1	62	...	...	12	4	41	33	74	

The 24th April 1918.

No. 3103-C. & I.—The following returns of wholesale and retail prices current in Delhi Province are published for information :—

Retail prices current of food-grains, etc., at the headquarters of the Delhi District at the close of the half month ending 15th April 1918.

(Seers of 80 tolas only.)

ITEMS.	Amount per Rupee.	ITEMS.	Amount per Rupee.
	Srs. Chhs.		Srs. Chhs.
Wheat, white	7 11	Gram (Cicer arietinum) (unhusked)	11 11
Barley	12 5	Maize	12 0
Rice { Best sort	3 0	Arhar (Cajanus indicus) (husked) (Dāl)	10 0
{ Common sort	5 8	Firewood	45 0
Jowār (Andropogon sorghum) . . . . .	...	Salt { Wholesale . . . . .	...
Bājra (Pennisetum typhoidesum)	9 0	{ Retail	12 3
Mandwa (Eleusine Coracana) . . . . .	...	Gur	6 4
Kangni (Setaria Italica) . . . . .	...	Cotton (unginned) . . . . .	...
		Bejhar	12 5

Statement showing prices current (wholesale) of food-grains, etc., in the mart at the headquarters of the Delhi District during the fortnight ending 15th April 1918.
(*Vide* paragraph 4 of the Financial Commissioner's Standing Order No. 39.)

WHOLESALE PRICE PER MAUND OF 82½ LBS. OR 40 SEERS OF 80 TOLAS EACH.

ITEMS.	Wholesale price in Rupees.	ITEMS.	Wholesale price in Rupees.
	Rs. A. P.		Rs. A. P.
Rice, unhusked . .	...	Cotton seed	3 13 0
„ husked . .	...	Ghi	64 0 8
Wheat, white . .	5 0 8	Flour (wheat)	5 8 0
Barley	3 1 8	Tobacco leaf (dry)	8 0 0
Oats . . . .	...	Turmeric (unground)	20 5 4
Jowar . . . .	...	Salt, Samthar	3 2 7
Bajra	4 4 0	Raw hides (cow)	78 5 4
Maize	3 3 0	Bran	2 6 8
Grain	3 4 4	Grass (dry)	1 5 0
Arhar Dāl . . .	3 12 0	Blusa (white)	1 8 0
Linseed	6 0 0	Jowar stalks	1 12 0
Rapeseed (Sarshaf) .	4 14 8	Bengal coal	1 10 0
Poppy-seed . . .	...	Kerosine oil (per tin, Victoria Brand) .	2 13 6
Til (jinjili seed) .	8 0 0	Plough bullocks, per pair	250 0 0
Sugar (raw), Gur Lawar	5 13 4	Sheep, per score	10 0 0
Cotton (cleaned) .	..	Bejhar	3 1 8

W. M. HAILEY,
Chief Commissioner, Delhi.

THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND
CHIEF COMMISSIONER IN BALUCHISTAN.

NOTIFICATIONS.

Quetta, the 18th April 1918.

No. 263-F.—M. Mohammad Afzal Khan, B.A., Extra Assistant Conservator of Forests on transfer from the Punjab reported his arrival at Quetta on the afternoon of the 6th April 1918 and was attached to the Baluchistan Forest Division from the 7th to the 11th idem.

No. 264-F.—M. Mohammad Afzal Khan, B.A., Extra Assistant Conservator of Forests took over charge of the Baluchistan Forest Division in the afternoon of the 11th April 1918, relieving Lala Mnl Raj, Extra Deputy Conservator of Forests who retired from Government service with effect from the same date.

By order,
G. B. WALKER, Captain,
Second Assistant.

No. 720.—Lieutenant J. T. Turner, I.A.R.O., attached to the Zhob Militia is declared to have passed the prescribed tests in Pushtu by the Higher Standard at an examination held at Fort Sandeman on the 8th and 9th April 1918.

By order,
R. CHENEVIX TRENCH, Major,
First Assistant.
II C 2

**ORDERS BY THE HON'BLE THE CHIEF COMMISSIONER,
AJMER-MERWARA.**

NOTIFICATIONS.

Abu, the 16th April 1918.

No. 482—985.—The services of the Reverend H. C. S. Anstey, Chaplain of Nasirabad, are placed at the disposal of the Hon'ble the Agent to the Governor-General in Central India with effect from the date on which he assumes charge of the duties of Chaplain of Mhow.

This office Notification No. 360-C.—985, dated the 20th February 1918, is hereby cancelled.

The 18th April 1918.

No. 494—1430.—In pursuance of section 6 of the "Articles of Commerce Ordinance, 1914" (IX of 1914) the Hon'ble the Chief Commissioner is pleased to declare that petrol is being unreasonably withheld from the market within the district of Ajmer-Merwara.

The 22nd April 1918.

No. 518—985.—The Reverend F. L. Bridges, Chaplain of Neemuch is appointed temporarily to hold visiting charge of the Chaplaincy at Nasirabad in addition to his own duties.

No. 522—979.—Pandit Bhava Datta, substantive *pro tempore* 7th Professor of the Government College, Ajmer, is hereby confirmed in his appointment, with effect from the 1st April 1918.

No. 525—269.—In exercise of the powers vested in him by section 12 of the Code of Criminal Procedure (Act V of 1898), the Hon'ble the Chief Commissioner is pleased to appoint Seth Abdulla Haji Allarakha to be an Honorary Magistrate and to invest him with the ordinary powers of a Magistrate of the 2nd class to be exercised in regard to cases generally within the Municipal limits of the City of Ajmer for a term of three years.

2. The Hon'ble the Chief Commissioner is also pleased to direct that the name of Seth Abdulla Haji Allarakha be included in the list of the Honorary Magistrates published in this office Notification No. 236, dated the 16th February 1909 under sections 15 and 261 of the Code of Criminal Procedure, 1898 (Act V of 1898).

By order,

B. J. GLANCY,

First Assistant to the Governor-General's Agent, Rajputana,
and Chief Commissioner, Ajmer-Merwara.

Abu, the 18th April 1918.

No. 493—1430.—In exercise of the powers conferred by section 8 of the "Articles of Commerce Ordinance, 1914" (IX of 1914) the Hon'ble the Chief Commissioner is pleased to direct that all owners of petrol in the District of Ajmer-Merwara who have in their possession or control any petrol in excess of 20 gallons shall within 4 days from the date hereof, in the case of owners residing within the Municipality of Ajmer, and within 10 days from the date hereof, in the case of owners residing elsewhere within the district of Ajmer-Merwara, furnish full particulars of such petrol to the Commissioner of Ajmer-Merwara.

By order,

B. J. GLANCY,

First Assistant to the Hon'ble the Chief
Commissioner of Ajmer-Merwara.

**THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL
IN BALUCHISTAN.****NOTIFICATIONS.**

Quetta, the 20th April 1918.

No. 157-J.—In exercise of the powers conferred by section 6 (b) of the British Baluchistan Civil Justice Regulation, 1896, as in force in the Baluchistan Agency territories by virtue of Foreign Department Notification No. 1603-I. B., dated the 28th July 1911, the Hon'ble the Agent to the Governor-General is pleased to direct that Lala Sant Ram, B.A., Munsiff of Quetta, shall exercise jurisdiction in original suits of value not exceeding one thousand rupees.

No. 1499-B.—M. Gul Muhammad Khan, Provisional Extra Assistant Commissioner of the 6th grade, and on special duty with the Political Officer of the Marri Expeditionary Field Force, was placed on duty at Harnai, with effect from the 4th March 1918.

While so employed, M. Gul Muhammad Khan will draw the pay of his own grade.

By order,

R. CHENEVIX TRENCH,

First Assistant.

**THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL
IN CENTRAL INDIA.****NOTIFICATIONS.**

Central India Agency, Indore, the 19th April 1918.

No. 562-B.—In exercise of the powers conferred by section 12 of the Cattle Trespass Act, 1871 (I of 1871) as applied to the Administered Areas in Central India and in supersession of Notification No. 777-B., dated the 9th June 1908, as amended, the Agent to the Governor General in Central India is pleased to direct that for every buffalo, horse, mare, gelding, pony, colt, filly, bull, bullocks, cow, calf or ass which may be seized within the Cantonment of Nowgong and impounded in the Chhatarpur Road Cattle Pound the pound-keeper shall levy a fine 50 per cent in excess of the fine mentioned in the scale contained in the said section.

The 20th April 1918.

No. 647-C.—In exercise of the powers conferred by section 16 of the Central India (Administered Areas) Excise Law, 1917, and in supersession of the notification of the Central India Agency No. 1721-C, dated the 1st October 1917, the Agent to the Governor General in Central India, with the previous sanction of the Governor General in Council, is pleased to direct that the duty payable on the import of country spirit into the Cantonment of Mhow shall be Rs. 2-14 per gallon 25° under proof and Rs. 1-7 per gallon 60° under proof.

By order,

A. R. JELF,

First Assistant to the Agent to the
Governor-General in Central India.

SURVEY OF INDIA—SOUTHERN CIRCLE.**NOTIFICATION.**

Bangalore, the 18th April 1918.

No. 13.—Mr. M. S. Ganesa Aiyar, Extra Assistant Superintendent, is granted privilege leave for 1 month and 9 days, with effect from the forenoon of the 23rd February 1918, under Articles 246 and 260, Civil Service Regulations.

T. F. B. RENNY-TAILYOUR, Colonel, R.E.,

Superintendent, Southern Circle.

SURVEY OF INDIA—TRIGONOMETRICAL SURVEY OFFICE.**NOTIFICATION.**

Dehra Dun, the 18th March 1918.

No. 147.—Mr. R. P. Ray, B.A., Extra Assistant Superintendent, Survey of India, is granted privilege leave for 2 months, under the provisions of Article 260 of the Civil Service Regulations, from the 25th April 1918, or the subsequent date on which he may avail himself of the leave.

G. P. LENOX-CONYNGHAM, Colonel, R.E.,

Superintendent, Trigonometrical Survey.

REPORTS OF DESERTIONS.

Report of a Deserter or Absentee without leave from the Local Transport Lines, dated at Nowshera, this 15th day of April 1918.

<p>Number, Rank and Name—Tempy. Sergt. W. G. Clarke. Age—27 years. Height—5 feet 8 inches. Chest measurement—34½ inches. Colour of—Complexion, fair; hair, light brown. Next-of-kin—Wife Mrs. F. E. Clarke, 34, Hawks Road, Kingston, Surrey.</p>	<p>Date of Desertion or absence—Absent from leave since 1st January last. Place of Desertion or absence—Nowshera. Address given on leaving Nowshera—Union Hotel, Bangalore, but believed to have proceeded to Ceylon.</p>
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H. A. SMITH, Lieutenant,

Commanding Local Transport

Report of a Deserter or Absentee without leave from the School of Instruction for Officers, Sabathu, dated at Sabathu, this 17th day of April 1918.

<p>Rank and Name—2nd-Lieut. Chas. Albert Walter Rawlinson. Age—24 years. Height—5 feet 4 inches. Colour of—Complexion, pale; hair, brown; eyes, dark. Trade—Medical Dispenser. Date of enlistment—September 1914. Commissioned 5th November 1917.</p>	<p>Place of enlistment—England, Royal Field Artillery, (Lincoln F.). Parish and County in which born—Lincoln City, Lincoln. Date of Desertion or absence—9th April 1918. Place of Desertion or absence—Last heard of at Albion Hotel, Delhi. On furlough. 5½ years' service.</p>
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W. F. R. WEBB, Lieut.-Colonel,

Commandant.

DIRECTOR-GENERAL, INDIAN MEDICAL SERVICE.**NOTIFICATIONS.**

Simla, the 22nd April 1918.

No. 3.—The services of 2nd grade Civil Assistant Surgeon Saurindra Kumar Majumdar, of the Bengal Provincial Establishment, are replaced at the disposal of the Government of Bengal, with effect from the afternoon of the 12th February 1918.

The 23rd April 1918.

No. 5.—4th Class Assistant Surgeon F. H. Johnson, I.S.M.D., is re-appointed House Surgeon, Walker Hospital, Simla, with effect from the forenoon of the 11th April 1918.

R. A. NEEDHAM, Major, I.M.S.,

for Director General, Indian Medical Service.

IN THE HIGH COURT OF BOMBAY.

IN INSOLVENCY.

Notice is hereby given that the petitions of the several persons hereunder named and described have been presented to this Court, praying, respectively, for the benefit of the Presidency-Towns Insolvency Act, 1909 :—

No.	Names.	Denomination.	Address.	Description.	DATE OF PRESENTATION OF PETITIONS.			DATE OF THE ADJUDICATION.		
					Day.	Month.	Year.	Day.	Month.	Year.
178—1918	Bhiva Govind Khamkar	Hindu	Jacob Circle, Bombay	Jobber in the Indian Mills, Ltd. . . .	17th	April	1918	17th	April	1918
79—1918	Manekji Jamsedji Bheemgare	Parsi	Khari Road, Bandra	Engine Driver in the B. & C. I. Railway (working between Colaba and Bandra).	"	"	"	"	"	"
—1918	Velji Ratansy Sha	Hindu	Bhat Bazar, Bombay	Lately speculator in seeds, etc., under the name of Pallan Ruttonay and now unemployed.	"	"	"	"	"	"
1918	Dwarakadas Laxmidas Toprani	"	Modykhana, Bombay	Lately doing business in partnership with Laxmi Das Khimji and Dharamai Laxmidas as General Merchant and Commission Agent in the name of Laxmidas Khimji in Bombay, in the name of Gopaladas Virji at Calcutta, and in the name of Virji Ratansy at Muscat and now unemployed.						
182—1918	Jayahree Nepal Kunbi	"	Elphinstone Road	Milk vendor	18th			18th		
183—1918	Bhagoji Dhakoo alias Bablia Dhakoo Paves Kar. . . .	"	Tank Bunder	Mucadam in the Framji Petit Mills	22nd			22nd		
184—1918	Shaparji Koverji Mistry	Parsi	Baply Road	Lately furniture maker and petty dealer in furniture and now unemployed.	"			"		
186—1918	Harjiwans Parshotum Bhawar	Hindu	192, Fort, Bara Bazar Street	Carpenter in R. I. M. Dockyard	"			"		

Orders in the matters of the abovenamed Debtors' petitions, that the said Debtors have been adjudged Insolvents, and has of the said Insolvents do vest in the Official Assignee of this Honourable Court, have been duly made.

CHIEF CLERK OFFICE OF THE COURT
6 April 1918.

and personal estate and effects
R. B. PATEL,
Chief Clerk.

IN THE CHIEF COURT OF LOWER BURMA.**Insolvency Jurisdiction.**

CASE No. 62 OF 1918.

Rangoon, the 27th March 1918.

In the matter of Ebrahim Kunju Mahomed Kaka, Insolvent.

Notice is hereby given that on a petition for the benefit of the Presidency Towns Insolvency Act, 1909, presented by Ebrahim Kunju Mahomed Kaka, No. 107, 104th Street, Rangoon, on the 22nd day of March 1918, an order of adjudication of insolvency was made by the Chief Court of Lower Burma on the 27th day of March 1918 against the said Ebrahim Kunju Mahomed Kaka.

MAUNG GYEE,

Offg. Registrar.

IN THE COURT OF THE JUDGE, INSOLVENCY COURT, DELHI.

Dated the 15th April 1918.

Notice is hereby given under section 16 (7) of the Provincial Insolvency Act, 3 of 1907, that the undermentioned persons were adjudicated insolvents by this Court on the date mentioned in column 4. Creditors are hereby required to prove their debts as soon as possible :—

Number of the case.	NAME, PARENTAGE, OCCUPATION AND PLACE OF RESIDENCE OF THE		Date on which the petitioners were adjudicated insolvents.
	Petitioners.	Creditors.	
1	2	3	4
2	Sh. Shakrulla and Khairullah, sons of H. Rahmatullah of Delhi.	Haji Jivan, Husein Bux, Usman Ghani and 20 others.	12th April 1918.

TOPAN RAM,

Judge, Insolvency Court, Delhi.

**IN THE HIGH COURT OF JUDICATURE AT FORT WILLIAM
IN BENGAL.****In Insolvency.****Summary Case..**

No. 256 of 1914.

Dated the 23rd April 1918.

Re Dhonopatty Nag.*Ex parte* the Debtor.

Notice is hereby given that the abovenamed debtor having applied for his discharge, the Court has fixed the 4th day of June 1918 at 11 o'clock in the forenoon at the Court House for hearing the application.

Notice of Adjudication Order.

No. 52 of 1918.

Dated the 19th April 1918.

Re Rani Bewah, *alias* Tooney Bewah, *alias* Bama Sundari, Panna (Dassees) and Hari Dass Dutt, all residing at No. 151-1, Upper Chitpore Road, in the town of Calcutta, and doing a petty business there, jointly as manufacturer of Finger-rings.

Ex parte the debtor. Romesh Chunder Mitter.—Attorney for the Insolvent.

On the 9th day of April 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction, adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 53 of 1918.

Dated the 19th April 1918.

Re Rambullav Patodia and Mohadeo Patodia, residing at and lately carrying on business at No. 18, Mullick Street, in the town of Calcutta, under the name and style of Rambilash Rambullav, Hindu traders.

Ex parte the creditor. Chatterjee & Co.—Attorneys for the creditor—Joynarain Fatepuria.

On the 12th day of April 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction, adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 55 of 1918.

Dated the 19th April 1918.

Re Amrita Lal Banerjee, residing at No. 2, Radha Nath Mullick's Lane, in the town of Calcutta, and lately carrying on business at No. 57-2, Canning Street, in Calcutta, aforesaid, under the name, style and firm of Roy Banerjee & Co., as perfumers and stationers, but at present of no occupation.

Ex parte the debtor. H. C. Banerjee.—Attorney for the Insolvent.

On the 12th day of April 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction, adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 58 of 1918.

Dated the 20th April 1918.

Re Thomas William Parmer, residing at No. 8, Ripon Lane, in the town of Calcutta, and lately an Assistant in the Calcutta Electric Supply Corporation Limited, but at present out of employment.

Ex parte the debtor. Debtor—In person.

On the 16th day of April 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction, adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

No. 59 of 1918.

Dated the 22nd April 1918.

Re Nrittya Gopal Mitter, residing at No. 64, Hurry Ghose's Street, in the town of Calcutta, and lately carrying on business as dealer in matting and general order supplier at Nos. 16-17, Cotton Street, in Calcutta, aforesaid, under the name, style and firm of Provat Shoshee Ghose, but at present having no occupation.

Ex parte the debtor. Debtor—In person.

On the 18th day of April 1918, an order was made by the High Court of Judicature at Fort William in Bengal in its Insolvency Jurisdiction, adjudging the abovenamed as an Insolvent.

NOTE.—All debts due to the estate should be paid to me.

G. McD. FALKNER,
Official Assignee of Calcutta.

POSTS AND TELEGRAPHS.
(TELEGRAPH ENGINEERING.)

NOTIFICATIONS.

Simla, the 17th April 1918.

No. 70s-E-E.—The following officiating promotion in the Upper Subordinate Establishment (Engineering Branch) is sanctioned with effect from the date specified :—

Name.	From	To	With effect from
Mr. J. P. Vida	Inspecting Telegraphist	Deputy Superintendent, Engineering, 2nd class, officiating.	15th February 1918.

No. 72s-E-E.—The following promotion in the Upper Subordinate Establishment (Engineering Branch) is sanctioned with effect from the date specified :—

Name.	From	To	With effect from
Mr. Ferozedin	Inspecting Telegraphist	Deputy Superintendent, Engineering, 2nd class, officiating.	30th June to 6th July 1917.

No. 75s-E-E.—The following officiating promotion in the Upper Subordinate Establishment (Engineering Branch) is sanctioned with effect from the date specified :—

Name.	From	To	With effect from
Mr. A. R. McKenzie	Inspecting Telegraphist	Deputy Superintendent, Engineering, 2nd class, officiating.	26th January 1918.

G. R. CLARKE,
Offg. Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS.
(POST OFFICE.)

NOTIFICATIONS.

Simla, the 19th April 1918.

No. 367-s-4p.—Mr. Kailash Chandra Misra, Superintendent of post offices, sub. *pro tem.* in the 3rd grade, is granted privilege leave for one month, with effect from the 7th April 1918 or from any subsequent date on which he may avail himself of it.

The 20th April 1918.

No. 392-s-4p.—Mr. Ramani Mohan Ghosh, Superintendent of post offices, 1st grade, and Personal Assistant to the Postmaster-General, Bengal and Assam, is granted privilege leave for twenty-seven days, with effect from the 25th March 1918.

The 22nd April 1918.

No. 410-s-4p.—The following officiating appointments in the grades of Deputy Postmasters-General are made with effect from the date noted against each and until further orders :—

Mr. C. A. Stowell to act in the 1st grade from the 3rd April 1918.

Mr. Hemanta Kumar Raha to act in the 2nd grade from the 3rd April 1918.

Mr. J. E. Home, Superintendent of post offices, 1st grade, to act as Deputy Postmaster-General, Railway Mail Service and Sorting, Western Circle, from the 1st April 1918.

G. R. CLARKE,
Offg. Director-General of Posts and Telegraphs.

POSTS AND TELEGRAPHS. (TELEGRAPH TRAFFIC.)

NOTIFICATIONS.

Calcutta, the 25th April, 1918.

No. 2270-T.—Reports of opening and closing of offices received during the period 17th April to 24th April, 1918 :—

Name of office.	Where situated.	Date.	REMARKS.
<i>Government Telegraph Offices.</i>			
Bor (Field Office)	Punjab	9th March 1918	Opened.
Mt. Everest Hotel	Darjeeling	18th April 1918	
Nowshera Thana Camp	Punjab	10th April 1918	
Zrind (Field Office)	"	11th April 1918	
<i>Railway Telegraph Offices.</i>			
Chilbia	Bengal and North-Western Railway.	10th April 1918	Opened.
Paras	Ditto	Ditto	

M. A. THOMPSON,
Deputy Director-General, Telegraph Traffic.

The 26th April 1918.

No. 2298-T.—The following promotion is sanctioned with effect from the date specified :—

Name.	RANK.		Nature of appointment.	Date.
	From	To		
Mr. J. W. Steele	Telegraph Master and Officiating Deputy Superintendent, 2nd Class.	Deputy Superintendent, 2nd Class.	Permanent (on probation).	27th March 1918.

No. 2301-T.—The following promotions are sanctioned with effect from the 1st April 1918 :—

Name.	RANK.		Nature of appointment.
	From	To	
Mr. A. H. Raikes	Deputy Superintendent, 2nd class, and Officiating Deputy Superintendent, 1st class.	Deputy Superintendent, 1st class.	Permanent (on probation).
" J. Garrad	Ditto	Ditto	Ditto.
" H. Marley	Ditto	Ditto	Ditto.
" S. K. Sebastian	Ditto	Ditto	Ditto.
" C. E. Cumberland	Deputy Superintendent, 2nd Class.	Ditto	Officiating.
" S. C. Walker	Ditto	Ditto	Ditto.
" G. Human	Ditto	Ditto	Ditto.
" W. H. Hellein	Ditto	Ditto	Ditto.
" T. Egan	Telegraph Master and Officiating Deputy Superintendent, 2nd Class.	Deputy Superintendent, 2nd Class.	Permanent (on probation).
" P. Hierlehey	Ditto	Ditto	Ditto.
" S. Lawrence	Ditto	Ditto	Ditto.
" H. Pounds	Telegraph Master and Officiating Superintendent of post offices, Traffic, Madras.	Ditto	Ditto.
" S. K. Atkins	Telegraph Master	Ditto	Officiating.
" R. T. K. Culpeper	Ditto	Ditto	Ditto.
" L. A. Noronha	Ditto	Ditto	Ditto.
" A. D'Morias	Ditto	Ditto	Ditto.

No. 2305-T.—The following promotions are sanctioned with effect from the 10th April 1918 :—

Name.	RANK.		Nature of appointment.
	From	To	
Mr. C. E. Cumberland	Deputy Superintendent, 2nd Class, and Officiating Deputy Superintendent, 1st Class.	Deputy Superintendent, 1st Class.	Permanent (on probation).
„ J. P. E. Vieyra	Telegraph Master	Deputy Superintendent, 2nd Class.	Ditto.

G. R. CLARKE,
Offg. Director-General of Posts and Telegraphs.

ADMINISTRATOR-GENERAL, BENGAL.

Notice of deaths sent to the Administrator General of Bengal, under section 54 of Act III of 1913.

Name of deceased.	Place of death.	Date of death.	By whom death reported and when.	Remarks.
Mrs. Sophia Constance Vincent, late of Muzaffarpore.	Muzaffarpore	29th July 1917	District Judge, Muzaffarpore, 18th December 1917.	Letters of Administration have been ordered to be issued to the deceased's husband.
H. W. Lakin, formerly a Boiler maker in the service of the East Indian Railway, of Jamalpore, Dham-baid.	Mesopotamia	27th September 1916	District Judge, Monghyr, 1st March 1917.	One Jai Narain Meghraj Marwari has applied for Letters of Administration in the estate as a creditor of the deceased.
Stanley Ducat, M.B., M.C. of Telepara Tea Estate.	Presidency General Hospital, Calcutta.	29th November 1916.	District Judge, Dinajpur, 19th March 1917.	Letters of Administration to the Estate were granted to Mr. A. B. Ducat, one of the brothers of the deceased.
G. H. Hodding		1st September 1917	District Judge, Dinajpur, 17th October 1917.	The deceased has left a will and his brother is said to have written home enquiring whether the son of the deceased intends to apply for Letters of Administration. Further report from the District Judge is awaited.
Edward F. Greenway, Manager of the Chulisa Tea Estate.	Chulisa Tea Estate	28th November 1916	District Judge, Dinajpur, 7th March 1917.	Application for Letters of Administration has been made by the person duly constituted by the deceased's father residing in England.
A. C. Todd, I.C.S.	Darjeeling	2nd November 1917	District Judge, Dinajpur, 15th December 1917.	The deceased left a will which has been sent to the Executor in England at his request.
Hugh Ross Alexander, Traffic Inspector, Bengal North-Western Railway, Sonapur.	Ghum	28th September 1917	District Judge, Dinajpur, 21st November 1917.	Mrs. Devine, who is the sole executrix and universal legatee under the Will, applied for probate.
G. B. Medley	96, Peelkhana 2nd Lane, Howrah.	31st March 1917	District Judge, Hooghly, 24th May 1917.	The property left by the deceased is considerably less than Rs. 1,000 in value and the Administrator-General is not required to move in the matter.
James L. Mackintosh	Darjeeling	1st February 1917	District Judge, Dinajpur, 16th March 1917.	The property left by the deceased does not exceed Rs. 200 in value and the District Judge has ordered to hand it over to Miss Mackintosh, sister of the deceased.

ALEX. KINNEY,

No. 1, COUNCIL HOUSE STREET, CALCUTTA ;
The 17th October 1917.

Offg. Administrator-General of Bengal.

IMPERIAL DEPARTMENT OF AGRICULTURE IN INDIA.

NOTIFICATION.

Camp Simla, the 22nd April, 1918.

No. C-779.—Mr. A. Viswanatha Iyer, Second Assistant to the Imperial Agricultural Chemist, Pusa, is granted privilege leave for two months and one day, under Articles 246 and 260 of the Civil Service Regulations, with effect from 29th April, 1918 or any subsequent date on which he may avail himself of the leave.

No. C-780.—Mr. Phani Bhusan Sanyal, a Laboratory Assistant to the Imperial Agricultural Chemist, is appointed to act as Second Assistant during the absence of Mr. A. Viswanatha Iyer.

J. MacKENNA,
Agricultural Adviser to the Govt. of India.

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DEPARTMENT OF COMMERCE AND INDUSTRY.

DEPARTMENT OF STATISTICS.

Cotton Press Return, No. 9 of 1917-18.—Return showing the quantity of Cotton pressed in the Pressing Factories, and of Cotton received in the Spinning Mills in India, in the half-month ending 15th January 1918, together with progressive totals from 1st September 1917. Foolcap. Pies 6 (6p.)

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Supplementary Memorandum on the Wheat Crop of 1917-18 (for the period ending 31st March). Pies 6 (6p.)

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Imports into Chief Ports during January 1918.—Return showing the quantities of the Principal Staples of Agricultural Produce imported into Calcutta, Bombay, Karachi and Madras Ports by Rail, River and Sea during January 1918. Foolcap. Stitched. As. 1-6 (1a.)

Indian Customs Revenue.—Return showing the Total Gross Indian Sea and Land Customs Revenue (excluding Salt Revenue) in the twelve months, April to March of 1917-18, as compared with the corresponding period of the preceding nine years. Foolcap. Pies 6 (6p.)

Joint Stock Companies.—Increase or decrease in the Capital of Companies incorporated in India and registered under the Indian Companies Act (VII of 1913) during the half-year ending the 31st December 1917.

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Annual Report of the Archaeological Survey of India, Part I, 1915-16. Super-royal. Cloth. Rs. 2 (4s.)

Epigraphia Indo-Moslemica, 1912-14, by G. Yashani M.A. Rs. 4-8 (2s.)

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Administration Report of the India Meteorological Department for the year 1916-17. Rs. 4.



The Gazette of India.

PUBLISHED BY AUTHORITY.

CALCUTTA, SATURDAY, APRIL 27, 1918.

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STOLEN.

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No.	Loan.	Amount.	Originally standing in the name of	Last endorsed to
		Ra.		
117011	3½ per cent 1854-55 .	1,000	The Comptroller, Post Office .	Shankar Bapaji Sant.
186572	3½ per cent 1865 .	1,000	The Bank of Bengal . . .	
221567	Ditto. .	1,000	The Comptroller, Post Office . . .	
129263	3½ per cent 1854-55 .	1,000	The Accountant General, Post Office and Telegraphs.	Vasdeo Shankar Sant.

the proprietors by whom they were never endorsed to any other person, having been stolen, notice is hereby given that payment of the above Notes and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, Calcutta, and that application is about to be made for the issue of duplicates in favour of the respective proprietor. The Public are cautioned against purchasing or otherwise dealing with the abovementioned securities.

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Residence—Sangamner, District Ahmednagar, Bombay Presidency.

LOST.

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LOST.

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Name of the Advertiser—W. I. J. MASSY, Major,
Residence—Myitkyina,—Upper Burma.

Estate B. Span, deceased.

Notice is hereby given that all persons having claims against the late Bartlet Span, retired Civil Engineer, who died at Woodlands, Tenby, Pembroke, England, on the 27th August 1917, Letters of Administration to whose Estate have been granted to James Edmund Vallance, Manager, Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 18th May next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets, having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized.

J. E. VALLANCE.

CALCUTTA,
5th April 1918.

Estate Edward Latham (Revd.), deceased.

Notice is hereby given that all persons having claims against the late Revd. Edward Latham, who died on the 16th April 1917, at the Vicarage Southwater, Sussex, Letters of Administration to whose Estate have been granted to James Edmund Vallance, Manager, Messrs. Grindlay & Co., are required to send in the same on or before the 20th May next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets, having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized.

J. E. VALLANCE.

CALCUTTA,
The 6th April 1918.

Estate Lieutenant R. O. Hodson, R.E., deceased.

Notice is hereby given that all persons having claims against the late Robert Charles Hodson, a Lieutenant in the Royal Engineers of Reydon Midway Walton-on-Thames, Surrey, who died on 8th May 1917 in France, Letters of Administration to whose Estate have been granted to James Edmund Vallance, Manager of Messrs. Grindlay & Co., Calcutta, are required to send in the same on or before 20th May next to the said Messrs. Grindlay & Co., Calcutta, after which date the said Administrator will proceed to administer the assets, having regard only to the claims of which he shall then have received notice, and no claims sent in subsequently will be recognized.

J. E. VALLANCE.

CALCUTTA,
The 6th April 1918.



SUPPLEMENT TO

The Gazette of India.

No. 17.} CALCUTTA, SATURDAY, APRIL 27, 1918.

OFFICIAL PAPERS.

A SUPPLEMENT to the GAZETTE OF INDIA will be published from time to time containing such official papers and information as the Government of India may deem to be of interest to the Public, and such as may usefully be made known. The debates of the Legislative Council of His Excellency the Governor General will in future be published in PART VI of the GAZETTE.

Non-Subscribers to the GAZETTE may receive the SUPPLEMENT separately on a payment of Rupees five per annum if delivered in Calcutta, or Rupees eight if sent by post. The SUPPLEMENT and PART VI of the GAZETTE can also be subscribed for separately on a payment of Rupees six per annum if delivered in Calcutta, or Rupees nine if sent by post.

No Official Orders or Notifications, the Publication of which in the GAZETTE OF INDIA is required by Law or which it has been customary to publish in the CALCUTTA GAZETTE, will be included in the SUPPLEMENT. For such Orders and Notifications the body of the GAZETTE must be looked to.

FOREIGN SEA-BORNE TRADE DURING MARCH, 1918.

REVIEW of the SEA-BORNE TRADE of BRITISH INDIA for the month of MARCH, 1918, and for the twelve months ended March, 1918.

FOREIGN COMMERCE.

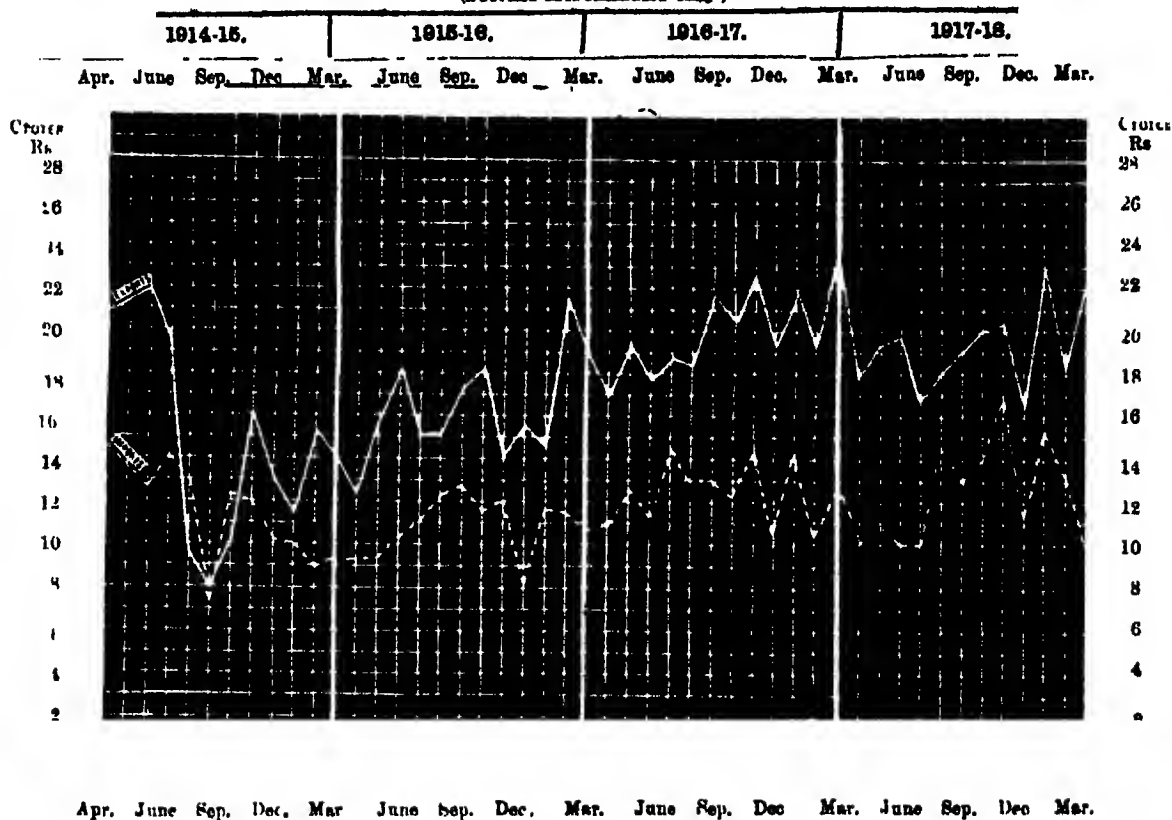
FOREIGN SEA-BORNE TRADE DURING MARCH, 1918.

The total imports of merchandise in March, 1918, were valued at over R10 crores as against over R13 crores in the preceding month, the value of the exports, including those of wheat, tanned cow hides, and other articles of national importance on Government account, at over R21 crores, as against R17 crores, and the re-exports at R76 lakhs as against R78 lakhs. Imports decreased by 22 per cent, and re-exports by 2 per cent while exports showed an increase of 22 per cent. As compared with March, 1917, imports showed a decrease of 19 per cent, exports of 7 per cent, and re-exports of nearly 2 per cent. A review of the trade of the financial year, ended March, 1918, will be found on page 6.

The chart showing the course of monthly imports and exports, including re-exports, from April, 1914, to March, 1918, is appended below :—

MONTHLY IMPORTS AND EXPORTS FROM APRIL, 1914, TO MARCH, 1918

(Private Merchandise only)



The actual net excess of exports, including re-exports, over imports was R4,91 lakhs in February, 1918, and R11,54 lakhs in March, 1918. The statement below shows the figures of imports and exports, including re-exports, during February and March of the years 1916, 1917, and 1918, and the actual net excess of exports over imports during the same periods :—

	1916		1917		1918		Actual net excess of exports over imports		
	Imports	Exports, including re-exports	Imports	Exports, including re-exports	Imports	Exports, including re-exports	1916	1917	1918
	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)	R(lakhs)
February	11,54	21,72	10,35	19,34	12,24	18,18	10,16	8,90	4,91
March	10,80	19,08	12,80	22,46	10,87	21,91	8,86	10,66	11,54

Comparisons with February, 1918.—As compared with February, 1918, the most noticeable changes were:—

Under imports: *increases* under sugar 16 D. S. and above (+R20 lakhs), and paper (+R9 lakhs), but *decreases* under salt (—R10 lakhs), iron or steel, sheets and plates (—R12 lakhs), cotton, twist and yarn (—R39 lakhs), cotton piecegoods, grey (—R1,16 lakhs), white (—R42 lakhs), and coloured (—R51 lakhs), and tea-chests (—R11 lakhs).

Under exports: *increases* under grain, pulse, and flour (+R3,00 lakhs), lac (+R37 lakhs), raw wool (+R16 lakhs), opium (+R36 lakhs), cotton piecegoods (+R 43 lakhs), and jute manufactures (+R92 lakhs), but *decreases* under raw cotton (—R79 lakhs), hides, tanned (—R37 lakhs), cotton twist and yarn (—R19 lakhs), and paraffin wax (—R13 lakhs).

Comparisons with March 1917.—As compared with March, 1917, the most noticeable changes were:—

Under imports: *increases* under sugar 16 D. S. and above (+ R65 lakhs), salt (+R8 lakhs), and paper (+R11 lakhs), but *decreases* under motor cars and motor cycles (—R 14 lakhs), wood (timber) (—R16 lakhs), iron or steel, sheets and plates (—R19 lakhs), cotton piecegoods, grey (—R72 lakhs), white (—R62 lakhs), and coloured (—R86 lakhs), and articles imported by post (—R33 lakhs).

Under exports: *increases* under grain, pulse, and flour (+R1,80 lakhs), lac (+R27 lakhs), opium (+R22 lakhs), cotton piecegoods (+R15 lakhs), and jute manufactures (+ R3,16 lakhs), but *decreases* under raw hides (—R68 lakhs), copra or coconut kernel (—R12 lakhs), groundnuts (—R45 lakhs), linseed (—R41 lakhs), sesamum (—R18 lakhs), raw cotton (—R2,17 lakhs), raw hemp (—R24 lakhs), raw jute (—R76 lakhs), raw wool (—R19 lakhs), rubber raw (—R11 lakhs), indigo (—R12 lakhs), hides, tanned (—R60 lakhs), skins, tanned (—R47 lakhs), and cotton twist and yarn (—R60 lakhs).

VARIATIONS IN CLASSES.

The variations in March, 1917 and 1918, as compared with February, 1917 and 1918, respectively, according to the four main classes of merchandise, are as follows:—

	February 1917 R(lakhs)	March 1917 R(lakhs)	Increase (+) or decrease (—) R(lakhs)	February 1918 R(lakhs)	March 1918 R(lakhs)	Increase (+) or decrease (—) R(lakhs)
Imports						
1. Food, drink, and tobacco	2,44	1,89	—55	2,51	2,61	+10
2. Raw materials and produce and articles mainly unmanufactured	69	76	+7	54	68	+14
3. Articles wholly or mainly manufactured	6,84	9,54	+2,70	9,87	6,77	—3,10
4. Miscellaneous and unclassified	28	61	+33	32	31	—1
Total	10,25	12,80	+2,55	12,24	10,37	—2,87

EXPORTS	February 1917 R(lakhs)	March 1917 R(lakhs)	Increase (+) or decrease (-) R(lakhs)	February 1918 R(lakhs)	March 1918 R(lakhs)	Increase (+) or decrease (-) R(lakhs)
1. Food, drink, and tobacco	3,68	6,09	+2,41	5,06	8,17	+3,11
2. Raw materials and produce and articles mainly unmanufactured	8,57	9,95	+1,38	5,19	4,82	-37
3. Articles wholly or mainly manufactured	6,10	6,46	+36	6,91	7,99	+1,08
4. Miscellaneous and unclassified	18	18	...	21	17	-4
Total	18,53	22,68	+4,15	17,37	21,15	+3,78

COMPARISON WITH THE IMPORTS AND EXPORTS OF THE PRECEDING MONTH (FEBRUARY, 1918).†

I.—Imports.

AN INCREASE IN THE IMPORTS OF SUGAR, AND A DECREASE IN THE IMPORTS OF SALT, DATES, AND CIGARETTES.

Sugar.

The imports of Food, drink, and tobacco in March, 1918, increased by R10 lakhs, as compared with the preceding month. The imports of sugar, 16 D. S. and above, in March, 1918, increased to 53,110 tons, from 49,371 tons, in the preceding month (February, 1918). The value of these imports of sugar increased by R20 lakhs to R1,60 lakhs. In the twelve months ended March, 1918, the imports of sugar, 16 D. S. and above, amounted to 457,591 tons, valued at R14,61 lakhs, as against 433,201 tons, valued at R14,58 lakhs, in the official year 1916-17. The imports of salt in March, 1918, decreased to 37,331 tons, from 53,454 tons in the preceding month, of dates to 20,674 cwts from 38,285 cwts, and of cigarettes to 239,038 from 287,425 lbs.

Salt.

Dates.

Cigarettes.

A DECREASE IN THE IMPORTS OF KEROSENE OIL AND RAW SILK AND AN INCREASE IN THE IMPORTS OF MINERAL OIL, OTHER THAN KEROSENE.

Mineral oil.

The value of the imports of raw materials in March, 1918, increased by R14 lakhs. The quantity of mineral oil, including kerosene, imported from abroad in March, 1918, increased to 4,724,028 gallons, from 4,109,500 gallons in the preceding month. The value of these imports was R34 lakhs, as against nearly R21 lakhs in February, 1918. The quantity of kerosene oil imported decreased to 2,403,820 gallons from 2,519,768 gallons, but other kinds of mineral oil increased to 2,320,208 gallons from 1,589,822 gallons. Imports of raw silk decreased to 29,607 lbs from 81,553 lbs in the preceding month.

Raw silk.

A DECREASE IN THE IMPORTS OF COTTON GOODS AND IRON OR STEEL SHEETS AND PLATES.

Cotton goods.

The value of the imports of manufactured articles decreased by R3,10 lakhs. The imports of cotton piece goods, including fents, in March, 1918, decreased to 59 million yards, valued at R2,27 lakhs, from 117 million yards, valued at R4,41 lakhs, in the preceding month. Grey goods decreased by 33 million yards to 24 million yards, white goods by 15 million yards to 17 million yards, and coloured goods by 10 million yards to 15 million yards. In the twelve months ended March, 1918, the total imports of cotton piece goods amounted to 1,556 million yards, valued at R50 crores, as against 1,984 million yards, valued at R46 crores, in the official year 1916-17. The imports of iron or steel sheets and plates amounted in March, 1918, to 1,846 tons, valued at R9 lakhs, as against 3,306 tons, valued at R20 lakhs, in the preceding month.

Iron or steel sheets and plates.

† Comparison is made with the previous month and not with the corresponding month of last year, owing to the present abnormal circumstances brought about by the war.

II.—Exports.

AN INCREASE IN THE EXPORTS OF FOOD STUFFS.

The exports of Food, drink, and tobacco increased in March, 1918, by ^{Grain, pulse flour.} R8.11 lakhs, as compared with the preceding month. The exports of grain, pulse, and flour showed a considerable increase in March, 1918, and amounted to R5.89 lakhs, as against R2.89 lakhs in the preceding month. In the twelve months ended March, 1918, the value of the exports amounted to over R52 crores, as against nearly R35 crores in the official year 1916-17.

A DECREASE IN THE EXPORTS OF RAW COTTON AND AN INCREASE IN THE EXPORTS OF RAW WOOL.

The value of the exports of raw materials decreased by R37 lakhs. The ^{Raw cotton.} shipments of raw cotton decreased in March, 1918, to 11,479 tons, valued at R1.59 lakhs, from 18,721 tons, valued at R2.37 lakhs, in the preceding month. In the twelve months ended March, 1918, the exports amounted to 329,143 tons, valued at R36.31 lakhs, as against 425,300 tons, valued at R44.19 lakhs, in the official year 1916-17.

The exports of raw jute in March, 1918, decreased to 28,304 tons, ^{Raw jute.} from 29,640 tons, in the preceding month, but the value of the exports increased to R59 lakhs from R58 lakhs. In the twelve months ended March, 1918, the exports amounted to 273,424 tons, valued at R6.31 lakhs, as against 339,768 tons, valued at R16.29 lakhs, in the official year 1916-17. The exports of raw wool ^{Raw wool.} in March, 1918, increased to 1,360,800 lbs from 65,184 lbs in the preceding month.

AN INCREASE IN THE EXPORTS OF JUTE MANUFACTURES.

The value of the exports of manufactured articles increased by R1.08 lakhs. ^{Jute manu} The exports of jute manufactures were valued in March, 1918, at R5.82 lakhs, as against R4.91 lakhs in the preceding month. In the twelve months ended March, 1918, the value of the exports amounted to R43 crores, as against nearly R42 crores in 1916-17.

TWELVE MONTHS ENDED MARCH, 1918.

The summary of the results for the twelve months ended March, 1918, as compared with the corresponding period of 1913-14 (pre-war year) and 1916-17, is as follows:—

1913-14 (pre-war year)		1916-17		1917-18		ACTUAL NET EXCESS OF EXPORTS OVER IMPORTS			
Imports	Exports, including re-exports	Imports	Exports, including re-exports	Imports	Exports, including re-exports	1913-14	1916-17	1917-18	
R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	R (lakhs)	
Merchandise(private)	1,68,25	2,46,88	1,49,62	2,40,89	1,49,88	2,80,32	65,63	91,27	80,44

In the twelve months ended March, 1918, exports, including re-exports, were less by R10.57 lakhs or 4 per cent than in 1916-17, and by R18.56 lakhs or 7 per cent than in 1913-14. In the same period imports were higher by R26 lakhs or 2 per cent than in 1916-17, but were less by R33.37 lakhs or 18 per cent than in 1913-14. The net excess of exports over imports in these twelve months was nearly R80 crores, as compared with R91 crores in 1916-17 and R66 crores in 1913-14. The total value of merchandise decreased by over R10 crores or nearly 8 per cent, to R8.80 crores.

TRADE IN THE OFFICIAL YEAR 1917-18.

In the twelve months, April, 1917, to March, 1918, the quantity of import cotton piece goods decreased by 378 million yards while the value showed increase of Rs. 4.08 lakhs. The value of articles imported by post increased by Rs. 97 lakhs, matches by Rs. 1.19 lakhs, and chemicals by Rs. 85 lakhs, while railway plant and rolling-stock decreased by Rs. 1.07 lakhs, motor cars and motor cycles by Rs. 1.42 lakhs, provisions and oilman's stores by Rs. 1.03 lakhs and kerosene oil by Rs. 91 lakhs. Under exports, the value of grain, pulse, and flour increased by over Rs. 17 crores. The quantity of raw cotton exported decreased by 1,923,136 cwts, while the value thereof increased by over Rs. 2 crores and the value of jute manufactures and lac exported increased by Rs. 120 lakhs and Rs. 97 lakhs respectively. The value of the exports of raw jute showed the large decrease of Rs. 9.97 lakhs while that of linseed decreased by Rs. 1.56 lakhs and raw hides and skins by nearly Rs. 6.57 lakhs.

Comparing the values of the imports and exports during the twelve months ended March, 1918, with those in the corresponding period of 1916-17, the chief increases and decreases are as follows:—

I.—Imports.

Increases			
	R (thousands)		R (thousands)
Cotton, grey piece goods	1,56.25	Dyeing and tanning substances	26.37
" white "	1,41.13	Cotton, raw	19.27
" coloured "	1,05.77	Spirits	18.10
" twist and yarn	24.62	Copper, wrought	18.08
Matches	1,19.14	Silk piece goods	14.55
Articles imported by post	96.74	Wood (timber)	13.72
Chemicals	84.55	Glass and glassware	12.37
Cigarettes	40.26	Soap	12.37
Woolen piece goods	36.98	Cement	12.01
Salt	28.62		

Decreases			
	R (thousands)		R (thousands)
Motor cars and motor cycles	1,42.24	Canned and bottled provisions	26.49
Railway carriages and wagons	38.65	Molasses	26.36
" locomotive, engines and tenders, etc.	9.78	Boots and shoes	25.88
" materials for construction	58.50	Horses	19.43
Kerosene oil	90.82	Gold and silver thread	17.15
Machinery, etc.—prime movers, etc.	17.81	Iron or steel—pipes and fittings, cast	16.08
electrical machinery	14.98	Bars and channel (steel)	14.98
textile "	(cotton) 13.41	Paints and colours	13.72
" "	(jute) 3.62	Paper (excluding pasteboard)	13.24
Haberdashery and millinery	45.10	Umbrellas and umbrella fittings	13.17
Biscuits and cakes	45.69	Stationery	13.08
Hardware	39.22	Earthenware and porcelain	10.81
Cotton, hosiery	38.82	Toys and requisites for games	10.14

II.—Exports.

Increases			
	R (thousands)		R (thousands)
Grain, pulse, and flour	17,41.30	Opium	51.12
Cotton (raw)	2,13.39	Coconut oil	14.66
Jute manufactures	1,19.87		
Lac	97.46		
Hides, tanned or dressed	39.87		

Decreases			
	R (thousands)		R (thousands)
Jute (raw)	9,97.46	Dyes, etc.—	
Seeds—Linseed	4,56.51	Indigo	63.74
Sesamum	1,23.67	Myrobalans	14.63
Rape	89.10	Cotton twist and yarn	47.02
Copra or coconut kernel	78.57	" piece goods	29.28
Groundnuts	61.83	Hemp (raw)	63.96
Cotton		Coal, coke, etc.	51.25
Hides (raw)	4,40.64	Fodder, bran, etc.	34.22
Skins "	2,15.93	Oilseeds	22.25
Skins, tanned or dressed	3,87.26	Wool (raw)	34.93
		Coir goods	19.66
		Manures (bones)	17.08
		Teakwood	14.53
		Saltpetre	14.97
		Wool, carpets and rugs	12.33

Imports of Foreign Merchandise.

In the following table are shown the quantities and values of the principal articles of imports during the twelve months ended March, 1918, as compared with the figures for the official year 1916-17:—

Principal Articles	Quantity		Value		Increase (+) or decrease (-) in the twelve months ended March, 1918, as compared with the official year 1916-17	
	1916-17	1917-18	1916-17	1917-18	Quantity	Value
	(thousands)	(thousands)	Rs (thousands)	Rs (thousands)	(thousands)	Rs (thousands)
Apparel (excluding haberdashery, hosiery, and boots and shoes)	—	—	1,57,92	1,32,61	—	—28,31
Carriages and carts (including cycles and motor cars)	—	—	2,42,61	1,01,09	—	—1,41,52
Chemicals	—	—	1,87,79	2,72,25	—	+84,55
Coal, coke, and patent fuel . . . tons	49	25	15,44	7,43	—24	—8,01
Drugs and medicines	—	—	1,39,40	1,38,38	—	—6,72
Dyeing and tanning substances	—	—	1,14,73	1,41,10	—	+26,37
Fruits and vegetables	—	—	1,16,92	1,03,18	—	—13,74
Glass and glassware	—	—	1,50,09	1,62,46	—	+12,37
Hardware	—	—	3,10,87	2,71,55	—	—39,32
Instruments, apparatus, etc.	—	—	1,75,14	1,72,45	—	—2,69
Liquors gals.	4,458	8,443	2,31,01	2,49,90	—1,015	+18,95
Machinery of all kinds, including belting for machinery	—	—	6,01,42	5,31,50	—	—77,92
Matches gross	11,159	17,227	1,15,70	2,34,84	+6,088	+1,19,14
Metals, iron and steel tons	257	152	8,88,06	7,75,83	—105	—1,12,23
„ copper cwts	34	52	37,85	63,51	+18	+30,66
Oils—mineral gals.	87,924	61,734	4,42,61	3,52,18	—37,190	—90,43
Paper and pasteboard	—	—	2,33,10	2,31,12	—	—1,98
Provisions and oilman's stores	—	—	2,80,91	1,77,41	—	—1,03,50
Railway plant and rolling-stock	—	—	1,56,56	49,63	—	—1,07,23
Salt tons	445	837	1,91,46	2,20,04	—108	+28,62
Spices lbs	147,171	131,269	1,94,54	1,90,14	—14,902	—4,40
Stationery	—	—	77,54	64,46	—	—13,08
Sugar, 16 D. S. and above . . . cwts	8,664	9,152	14,53,24	14,61,40	+488	+8,16
Textiles—						
Cotton, raw „	33	31	21,86	41,13	+18	+19,27
„ twist and yarn . . . lbs	29,530	19,400	4,04,90	4,29,52	—10,130	+24,62
„ grey piece goods . . . yards	246,990	625,475	16,86,98	18,43,23	—221,515	+1,55,25
„ white „ . . . „	589,833	503,333	12,79,65	14,20,48	—87,460	+1,41,13
„ coloured „ . . . „	434,959	395,594	15,08,84	16,14,61	—59,365	+1,05,77
„ other sorts of manufac- tures „	—	—	4,26,39	3,63,45	—	—63,94
Silk, raw lbs	1,965	1,832	1,09,90	1,16,15	—133	+6,25
„ manufactures „	—	—	2,84,10	2,85,32	—	+1,22
Woolen manufactures „	—	—	1,97,04	2,00,72	—	+3,68

Exports of Indian Merchandise.

The table below shows the quantities and values of the principal articles of Indian merchandise exported during the twelve months ended March, 1918, as compared with the figures for the official year 1916-17 :—

Principal Articles	Quantity		Value		Increase (+) or decrease (-) in the twelve months ended March, 1918, as compared with the official year 1916-17	
	1916-17	1917-18	1916-17	1917-18	Quantity	Value
	(thousands)	(thousands)	(thousands)	(thousands)	(thousands)	(thousands)
Chemicals—Saltpetre . . . cwt	525	458	1 05,18	89,16	-69	-15,97
Coal, coke, and patent fuel . . tons	882	256	76,22	28,87	-570	-52,35
Cotir cwt	575	102	65,95	40,38	-173	-19,57
Dyes, indigo "	84	29	2,07,44	1,43,70	-5	-63,74
„ myrobalans "	1,061	813	61,97	47,35	-268	-14,62
Grain, pulse and flour . . . value			34,90,44	52,81,74		+ 17,41,30
Hides, raw cwt	894	418	7,49,50	3,08,56	-476	-4,40 64
Skins, raw "	567	429	6,80,51	4,74 56	-188	-2,16,95
Hides and skins, tanned or dressed—						
Hides . { Private "	181	20	2 55 96	21 04	-161	-2,34,92
	141	84	1 81,16	4,66,95	+ 201	+ 2,74,79
	322	369	4,47,12	4,86 99	+ 40	+ 39,87
Skins	163	37	4,54,61	1,47,40	-126	3,37,26
Total Hides and skins, tanned or dressed (including cow hides on Government account) . . .	485	399	9,31,78	6,34 39	-86	-2,97,39
Lao "	881	322	2,80,32	3,77,73	-59	+ 97,46
Manures ton	62	29	56,24	45,71	-23	-10,53
Castor oil gals	1,723	2,086	26,12	38 33	+ 363	+ 12,21
Coconut oil "	2,051	3 040	43,29	57,85	+ 989	+ 14,56
Oilcakes cwt	2,500	1,723	93,10	70 75	-777	-26 35
Opium "	13	12	2,09,66	2,40,77	-1	+ 31,12
Seeds—total "	18,565	2,849	16,41,32	7,88,47	-9,716	-8,55,85
Castor	1,849	1,722	1,43 58	1,54,68	-127	+ 9,10
Cupra	531	118	99,76	21,19	-413	-78,57
Cotton seed	793	83	30,59	1,86	-700	-29,13
Groundnuts	2,876	2,808	2,50,51	1,88,68	-513	-61,83
Linseed	7,889	2,814	7,13,99	2,57,48	-5,008	-4,56,51
Textiles—						
Cotton, raw cwt	8,506	6,583	84,18,61	86,81,00	-1,923	+ 2,12,39
„ twist and yarn . . . lbs	160,417	119,115	7,49,88	7,02,81	-41,302	-47,02
„ piece goods . . . yards	244,746	171,817	5,05,97	4,76 09	-72,929	-29,88
Hemp, raw cwt	701	338	1,52,36	88,30	-363	-63,06
Jute, raw tons	540	278	16,28,81	6,81,35	-267	-9,97,46
„ manufactures . . . value			41,65,46	42,85,33	—	+ 1,19,87
Wool, raw lbs	48,108	38 042	3,77,98	+ 3,53,05	-10,066	-24,93
Wood, teak cubic tons	25	15	48,00	31,47	-10	-16,53
„ other timber "	8	2	2,14	1,15	-1	-99

TRADE BY PROVINCES.

The total imports and exports, including re-exports, of private merchandise into and from the several maritime provinces during the month of March 1918, as compared with those of February, 1918, are stated below :—

	IMPORTS		EXPORTS, INCLUDING RE-EXPORTS	
	February, 1918	March, 1918	February, 1918	March, 1918
	(lakhs)	R (lakhs)	R (lakhs)	R (lakhs)
Bombay	4.72	3.45	9.11	10.45
Sind	5.65	4.01	5.10	4.09
Madras	96	1.56	1.07	2.64
Burma	98	49	1.86	1.45
	98	86	1.51	2.26
Total	13.24	10.37		21.91(a)

Under imports, Sind alone showed an increase of 62 per cent, while Bengal showed a decrease of 27 per cent, Bombay of 29 per cent, Madras of 50 per cent, and Burma of 7 per cent. Under exports, Sind showed an increase of 147 per cent, Burma of 117 per cent, Bengal of 15 per cent, and Madras of 7 per cent, while Bombay decreased by 20 per cent. These comparisons are with the preceding month (February, 1918).

BALANCE OF TRADE.

The following table takes into account the imports and exports of merchandise on private account only, as well as the value of wheat, tanned cow hides, and other articles of national importance exported on Government account :—

	Twelve months, April to March, 1916-17	Twelve months, April to March, 1917-18
	R (lakhs)	R (lakhs)
Exports of Merchandise, including Re-exports †	2,40.80	2,30.32
Imports " " †	1,49.62	1,49.88
Excess of Exports over Imports	91.27	80.44
Net imports of Gold	•	•
" " " Silver	•	•
Net Imports of Treasure		
Council bills and Telegraphic transfers paid in India	47.07.4	50.72
Sterling bills on London sold in India		
Enfaced Rupee paper (net imports)	53.1	53.8
Interest on Enfaced Rupee paper	29.2	27.7
Net Balance of Trade		
	March (1917)	March (1918)

Average rate of exchange

In the twelve months ended March, 1918, the excess of exports over imports of private merchandise was R80.44 lakhs, as against R91.27 lakhs in the corresponding period of 1916-17, and R65.39 lakhs in 1915-16. As the publication of treasure figures has been temporarily discontinued, it is not possible to give here the net (private) exports from April to March, nor the net balance of trade in the same period. It may be of interest to note that the net (private) exports are considerably below those of 1916-17 and also below those of 1915-16. The balance of trade, so far as shown by the statistics of merchandise, treasure, Council Bills, and enfaced Rupee paper, in the twelve months ending March is in favour of India, though not to so large an extent as in 1915-16 and 1916-17.

* Temporarily discontinued.

† Exclusive of Government transactions (other than wheat, tanned cow hides, and other articles of national importance in the case of exports).

(a) Approximate rate for Telegraphic Transfers.

The amount of Council Bills and Telegraphic Transfers paid in India in the twelve months ended March, 1918, was Rs50.72 lakhs, of which over Rs2.14 lakhs were paid through the Gold Standard Reserve, about Rs12.99 lakhs through the Paper Currency Reserve, and Rs35.59 lakhs through the Treasuries. In the twelve months ended March, 1917, the amount was over Rs47.07 lakhs, of which over Rs6.41 lakhs were paid through the Gold Standard Reserve, Rs28.20 lakhs through the Paper Currency Reserve, and Rs12.48 lakhs through the Treasuries. In the twelve months ended March, 1916, the amount of Council Bills paid was over Rs31.05 lakhs. As regards enfaced Rupee paper, Rs12 lakhs represented the amount of paper enfaced to London, and about Rs95 lakhs the amount re-transferred from London, in the twelve months, April to March, 1917-18, while in the corresponding period of 1916-17, over Rs48 lakhs represented the amount of paper enfaced to London and over Rs100 lakhs the amount re-transferred from London.

DECLARED VALUE PER UNIT OF SELECTED ARTICLES.

The declared values per unit of certain selected articles imported and exported during March, 1914, 1917, and 1918, are noted below :—

Imports	MARCH				MARCH		
	1914	1917	1918		1914	1917	1918
	R A. P.	R A. P.	R A. P.		R A. P.	R A. P.	R A. P.
Sugar, 16 D. S. and above owt	8 12 11	17 5 7	15 1 8	Exports			
Cotton, twist and yarn lb	0 14 8	1 10 8	2 4 11				
" grey piecegoods yard	0 2 7	0 8 7	0 5 11		Indigo . . . owt	196 15 11	689 8 9
" white " "	0 3 9	0 8 8	0 5 10		Cotton, raw . .	37 6 0	48 4 1
" coloured " "	0 8 4	0 5 5	0 7 1		Jute, raw . . . bale	78 8 2	53 15 8
							349 14 2
							89 1 4
							37 4 10

As compared with the corresponding month of the previous year (March, 1917), under imports, the declared unit value of cotton twist and yarn rose in March, 1918, by 38 per cent, and of cotton piecegoods, grey by 65 per cent, white by 59 per cent, and coloured by 31 per cent, while sugar fell by 13 per cent. Under exports, raw cotton showed an increase of 48 per cent, while indigo showed a decrease of 49 per cent, and raw jute of 30 per cent.

CUSTOMS REVENUE.*

The following table shows the gross Indian sea customs revenue (excluding salt revenue) collected on principal articles in March, 1918, as compared with February, 1918, and March, 1917 and 1914 :—

	March 1914 (pre-war month)	March 1917	February 1918	March 1918	Increase (+) or decrease (—) in March, 1918, as compared with		
	February 1918	March 1917	March 1914				
IMPORT DUTY							
	R	R	R	R	R	R	R
	(thousands)	(thousands)	(thousands)	(thousands)	(thousands)	(thousands)	(thousands)
<i>Special duties</i>							
Arms . . .	61	41(a)	13(a)	40(a)	+36	+8	—12
Liquors . . .	11.56	8.87	10.25	5.69	—4.86	—3.18	—5.57
Petroleum . . .	8.71	3.04(b)	2.19(b)	2.43 (b)	+24	—61	—8.28
Silver bullion and coin	17.64	1.22	...	...	—	—1.22	—17.64
Manufactures	—	58	4	2	—	—56	—
Sugar	4.98	5.15(a)	16.57(c)	19.53(c)	+2.96	+10.88	+14.55
Tobacco	2.72	3.47	5.36	4.90	—46	+1.48	+2.18
<i>Duty at 2½ per cent</i>							
Machinery . . .		74	75	65	—10	—9	—
Metals—iron and steel .	1.82	1.63	1.42	1.26	—14	—25	—54
Railway plant, etc.		14	14	7	—7	—7	—
<i>Duty at 7½ per cent</i>							
Articles of food, etc., excluding sugar and vinegar	2.36	2.19	4.22	2.81	—41	+62	+1.45
Raw materials, etc.	1.19	3.69	2.37	2.58	+46	—1.06	+1.78
Articles wholly or mainly manufactured—							
Cotton manufactures .	17.66	31.66	35.02	17.22	—17.80	—14.44	—
Others . . .	17.23	21.52	25.15	22.49	—2.66	+97	+5.21
Total (including other articles)	87.61	98.37	1,04.96	84.17	—30.79	—9.20	—3.44
EXPORT DUTY (Total)	27.28	29.84	28.09	41.99	+9.90	+12.95	+12.95

* The Indian Tariff (Amendment) Act, IV of 1916, took effect from 1st March, 1914.

(a) Excludes the 7½ per cent duty on explosives.

(b) " " " petroleum.

(c) " " " confectionary.

The customs duty figures are an index to the volume of the import trade only, since under exports jute, rice, and tea only are subject to duty. In the twelve months ended March, 1918, the import duties increased to R11,94 lakhs from over R9,90 lakhs in the twelve months ended March, 1917, and the export duties rose to over R3,32 lakhs from R2,47 lakhs. The grand total of gross Indian sea and land customs revenue (excluding salt revenue) in the twelve months, April to March, 1917-18, amounted to about R16,51 lakhs, as compared with nearly R12,99 lakhs in 1916-17.

RAILWAY STATISTICS.

Railway statistics, like the import and export statistics above, are a valuable index to the general movement of trade throughout the country, and show that the earnings from 1st April, 1917, to 23rd March, 1918, were R74,01 lakhs, as against R68,31 lakhs in the corresponding period of 1916-17, or an increase of R5,70 lakhs.

TRADE OF ADEN DURING FEBRUARY, 1918.

The grand total value of the imports and exports of merchandise, by sea, into and from the port of Aden amounted to over R1,63 lakhs in the month of February, 1918. The value of the principal articles of imports and exports during February, 1918, was as follows:—

	Imports into Aden.	Exports from Aden.
	R (thousands)	R (thousands)
Cotton manufactures	58,29	22,40
Hides and skins, raw	4,64	46
Grain and pulse	7,85	5,02
Coffee	10,64	8,70
Coal	1,28	—
Tobacco, unmanufactured	5,59	3,84
Provisions	45	8
Sugar	2,85	
Spices	4,08	
Oil—kerosene	3,07	
Salt	—	64
Other articles	13,85	9,42
TOTAL VALUE	1,12,50	50,56

DEPARTMENT OF STATISTICS, INDIA

April 23, 1918.

G. FINDLAY SHIRRAS,

Director of Statistics

COTTON PRESS RETURN.

No. 10 of 1917-18.

PREFATORY NOTE.

THE COTTON SEASON 1917-18.

The yield of the cotton crop of 1917-18 is estimated at 4,035,000* bales on an area of 24,781,000 acres, as compared with 4,489,000 * bales on an area of 21,745,000 acres, the revised final figures of last year. There is a decrease of 10 per cent in outturn. It will be seen from the appended tables that cotton is coming in much slower than last year. There were 699,000 bales of cotton pressed in the pressing factories, and 216,000 bales received in the spinning mills, from 1st September to 31st January, 1918, as against 1,059,000 bales and 237,000 bales, respectively, during the corresponding period of last year, or a decrease of 34 and 9 per cent, respectively. The figures for the Native States of Hyderabad, Central India, Rajputana, and Mysore are, as will be seen from the footnotes to the tables, incomplete and have been excluded from this comparison.

* Revised since the publication of the final general memorandum on 16th February, 1918.

I.—Cotton Press Return for India in the half-month ending 31st January, 1918
(Season 1917-18, i.e., from 1st September, 1917, to 31st August, 1918.)

Province or State	Total estimated outturn of cotton crop (bales of 400 lbs each) (a)	Percentage to total for India	Total number of presses in the Province or State	Number of presses for which returns have been received for the half-month	Quantity of cotton pressed in the half-month (bales of 400 lbs each)	TOTAL QUANTITY PRESSED FROM 1ST SEPTEMBER, 1917, TO 31ST JANUARY 1918 (BALES OF 400 LBS EACH)	
						Current year	Previous year
1	2	3	4	5	6	7	8
Bombay (including Native States) and Baroda . . .	1,571,000	88.9	196	24	25,284	144,745	145,05
Central Provinces and Berar (including Native States) . .	591,000	14.6	168	91	48,382	266,943	390,04
Madras	569,000	14.1	51	39	(b) 1,625	58,024	(f) 72,27
Punjab (including Native States)	271,000	6.7	92	14	11,873	39,241	129,33
United Provinces	198,000	4.9	85	20	7,268	122,742	237,49
Hind	67,000	1.7	15	3	3,032	22,610	31,37
Burma	54,000	1.3	(g) 19	4	4,626	35,709	32,03
Bihar and Orissa	17,000	0.4	...	...	...	...	...
Bengal	19,000	0.5	3	2	997	1,686	61
Assam	12,000	0.3	...	...	...	...	...
North-West Frontier Province	10,000	0.3	1	1	357	3,519	2,59
Ajmer-Merwara	14,000	0.4	9	6	1,965	4,234	17,30
Delhi . . . . .	...	...	1	...	...	...	64
TOTAL BRITISH PROVINCES (e)	3,393,000	84.1	640	204	105,409	699,453	1,058,76
Hyderabad	450,000	11.2	44	(e)	(e)	...	2,47
Central India	116,000	2.9	35	(e)	(e)	...	...
Rajputana	54,000	1.3	10	(e)	(e)	1,727	21,60
Mysore	22,000	0.5	3	(e)	(e)	...	4,56
TOTAL NATIVE STATES (d)	642,000	15.9	92	...	...	1,727	28,63
GRAND TOTAL	4,035,000	100	732	204	105,409	701,180	1,087,39

(a) The figures in column 2 are the final estimates for 1917-18.

(b) Figures for the weeks ending 19th and 26th January, and 2nd February 1918. In Madras the cotton pressing season commences February, and these figures therefore relate to the crop of the preceding season.

(c) Including Native States situated within provincial boundaries.

(d) Excluding States situated within provincial boundaries.

(e) Returns not received from the Bombay Chamber of Commerce.

(f) Revised figure.

(g) Of this number 11 presses worked during the half-month.

II.—Return of Cotton received in the Mills in India in the half-month ending 31st January, 1918
(Season 1917-18, i.e., from 1st September, 1917, to 31st August, 1918.)

Province or State	Total number of mills in the Province or State	Number of mills for which returns have been received for the half-month	Quantity of cotton received in the half-month (bales of 400 lbs each)	TOTAL QUANTITY RECEIVED FROM 1ST SEPTEMBER, 1917 TO 31ST JANUARY, 1918 (BALES OF 400 LBS EACH)	
				Current year	Previous year
1	2	3	4	5	6
Bombay (including Native States) and Baroda	178	26	21,341	125,887	106,5
Central Provinces and Berar (including Native States)	10	9	3,663	23,790	31,8
Madras	11	10	(a) 904	8,593	(f) 1,8
Punjab	3	2	43	4,299	3,8
United Provinces	15	1	141	9,983	18,8
Sind	1	(b)	(b)	(b)	(b)
Bengal	10	9	4,667	30,805	33,8
Ajmer-Merwara	2	2	354	4,509	31,7
Delhi	3	2	934	2,225	8,0
TOTAL BRITISH PROVINCES (c)	233	61	32,047	216,091	236,6
Hyderabad	8	2	719	2,562	2,7
Central India	5	3	3,466	11,850	15,0
Mysore	2	(e)	(e)	...	1,0
TOTAL NATIVE STATES (d)	10	5	4,185	14,412	18,9
GRAND TOTAL	243	66	36,232	230,503	255,50

Note.—This statement shows the quantity of unpressed cotton received in the mills, the quantity of pressed cotton sent through the presses not being taken into account, as this is included in statement I.

(a) Figures for the weeks ending 19th and 26th January, and 2nd February 1918. [See footnote (b) on preceding page.]

(b) No returns received.

(c) Including Native States situated within provincial boundaries.

(d) Excluding States situated within provincial boundaries.

(e) Returns not received from the Bombay Chamber of Commerce.

(f) Revised figure.

II.—Total quantity of cotton pressed in the Pressing Factories and of unpressed cotton received in the Spinning Mills, from 1st September to 31st January, 1918, in British Provinces (including Native States within provincial boundaries).

Province	Total estimated output of cotton crop (bales of 400 lbs each)	Quantity of cotton pressed up to 31st January, 1918 (bales of 400 lbs each)	Quantity of unpressed cotton received in spinning mills up to 31st January, 1918 (bales of 400 lbs each)	Total of columns 2 and 4 (bales of 400 lbs each)	Percentage ratio of col. 3 to col. 2
1	2	3	4	5	6
Bombay (including Native States) and Baroda	1,571,000	144,745	125,887	270,632	17%
Central Provinces and Berar (including Native States)	591,000	266,943	23,790	290,733	50%
Madras	569,000	58,024	8,593	66,617	11%
Punjab (including Native States)	281,000	42,760	6,524	49,284	17%
North-West Frontier Province	198,000	122,742	9,983	132,725	67%
Sindh	67,000	22,610	...	22,610	33%
United Provinces	54,000	35,709	...	35,709	66%
Sind	48,000	1,686	30,805	32,491	67%
Bengal	14,000	4,234	4,509	8,743	62%
Ajmer and Oudh	...	...	...	...	...
Merwara	...	...	...	...	...
TOTAL	2,998,000	609,453	216,091	825,544	27%

Note.—This table contains the totals of tables I and II, excluding Hyderabad, Central India, Rajputana, and Mysore.

* See footnote (a) to statement I.

IMPORTS INTO CHIEF PORTS DURING FEBRUARY, 1918

RETURN SHOWING the QUANTITIES of the PRINCIPAL STAPLES of AGRICULTURAL PRODUCE IMPORTED into CALCUTTA, BOMBAY, KARACHI, and MADRAS PORTS by RAIL, RIVER and SEA during FEBRUARY, 1918

DEPARTMENT OF STATISTICS, INDIA

April 25, 1918

G. FINDLAY SHIRRAS,

Director of Statistics

Published by order of the Governor-General in Council.

DEPARTMENT OF STATISTICS, INDIA.

TRADE FLUCTUATIONS IN SELECTED ARTICLES IN FEBRUARY, 1918.

The object of the tables appended is to show the quantities of the principal staples of agricultural produce imported from the various provinces, etc., and from foreign countries into the ports of Calcutta, Bombay, Karachi, and into the Madras ports during the month of February, 1918, and for the eleven months, April 1917 to February, 1918, as compared with the corresponding periods of 1916-17. The statistics include foreign sea-borne and coasting trade as well as inland (rail and river-borne) trade. They have been furnished by Collectors of Customs, Steamer Companies, Railway Audit Officers, the Commissioners for the Port of Calcutta, etc.

TRADE FLUCTUATIONS IN FEBRUARY, 1917 AND 1918.

It will be seen from table I, that the imports by rail, river, and sea in February, 1918, as against the corresponding month of 1917, show (in round numbers) an increase of—

- 187 per cent in tea
(21,953,000 lbs. as against 7,657,500 lbs. last year),
- 33 per cent in gram and pulse
(68,800 tons as against 51,300 tons last year),
- 21 per cent in jute
(321,800 bales as against 266,200 bales last year),
- 20 per cent in wheat (excluding wheat flour)
(70,500 tons as against 59,000 tons last year, and
- 4 per cent in rice (including paddy)
(106,200 tons as against 102,500 tons last year).

The imports of linseed by rail, river, and sea into ports show a decrease of 23 per cent (6,900 tons as against 9,000 tons last year) due mainly to smaller exports from Bombay and Nizam's Territory. The decrease of 18 per cent (8,400 tons as against 10,200 tons last year) in the imports of rape and mustard seed is accounted for by smaller receipts mainly from Bihar and Orissa and the Central Provinces and Berar. The fall of 5 per cent (281,000 bales as against 295,700 bales last year) in the imports of raw cotton is due to a decrease in the exports mainly from Rajputana and Central India, Bombay, and Nizam's Territory.

It will be seen from table IV (wheat, excluding wheat flour) that the principal sources of the imports in February, 1917, were the United Provinces, Punjab and the Central Provinces and Berar. During February 1918, the Provinces from which the ports received their supplies were mainly the United Provinces (58 per cent of the total), the Central Provinces and Berar (17 per cent) and the Punjab (9 per cent).

NOTE.—One bale of cotton or jute is equivalent to 400 lbs.

One maund is equivalent to 82½ lbs.

One maund of paddy is taken as equivalent to 35 seers of rice.

GENERAL RESULTS—ELEVEN MONTHS' IMPORTS INTO THE PORTS FROM UP COUNTRY, ETC., THIS YEAR AND LAST YEAR.

The eleven months' figures in table I show (in round numbers) an increase of—

- 82 per cent in gram and pulse
(792,800 tons as against 436,000 tons last year),
- 56 per cent in wheat (excluding wheat flour)
(1,797,000 tons as against 1,152,500 tons last year),
- 28 per cent in tea
(800,384,300 lbs. as against 235,227,500 lbs. last year), and
- 9 per cent in raw cotton
(2,946,800 tons as against 2,707,000 tons last year).

Imports of linseed by rail, river, and sea into ports show a decrease of 56 per cent (148,200 tons as against 335,000 tons last year) mainly on account of smaller exports from Bihar and Orissa, the United Provinces, the Central Provinces, Rajputana and Central India and the Nizam's Territory. The decrease of 29 per cent (115,800 tons as against 162,300 tons last year) in rape and mustard seed is mainly accounted for by smaller exports from Bihar and Orissa and the United Provinces. The fall of 18 per cent (4,059,000 bales as against 4,946,100 bales last year) in the imports of jute is mainly due to smaller exports from Bengal and Bihar and Orissa. The imports of rice (including paddy) into ports show a decrease of 3 per cent (987,300 tons as against 1,014,600 tons last year) owing mainly to smaller shipments from Burma.

TRADE FLUCTUATIONS IN FEBRUARY, 1918, AS COMPARED WITH THE PREVIOUS MONTH.

As compared with January, 1918, the imports in February, 1918, into the ports referred to above show (in round numbers) a decrease of—

- 62 per cent in linseed
(6,900 tons as against 18,200 tons previous month),
- 49 per cent in tea
(21,953,000 lbs. as against 43,383,500 lbs. previous month),
- 33 per cent in jute
(321,800 bales as against 519,500 bales previous month),
- 27 per cent in raw cotton
(281,000 bales as against 385,800 bales previous month),
- 25 per cent in gram and pulse
(88,300 tons as against 91,000 tons previous month),
- 16 per cent in rice (including paddy)
(106,200 tons as against 125,900 tons previous month),
- 3 per cent in rape and mustard seed
(8,400 tons as against 8,700 tons previous month),

and an increase of—

- 36 per cent in wheat (excluding wheat flour)
(70,500 tons as against 51,900 tons previous month).

The statistics for February, 1917 and 1918, as also for the eleven months ending February, 1917 and 1918, together with those for January, 1918 and February, 1918, are summarised below:—

SUMMARY TABLE I.

(1) Articles	(2) Imports, February 1917	(3) Imports, February 1918	(4) Imports, April to February 1917	(5) Imports, April to February 1918	(6) Increase (+) or decrease (-) of im- ports in February 1918, as compared with February 1917	(7) Increase (+) or decrease (-) of im- ports in ele- ven months, April 1917 to February 1918, as com- pared with eleven months April 1916 to Febru- ary 1917
	bales	bales	bales	bales	Per cent	Per cent
Cotton, raw . . .	295,742	281,043	2,707,006	2,946,806	-5	+8.9
	tons	tons	tons	tons		
Wheat (excluding wheat flour).	58,987	70,540	1,152,493	1,796,964	+19.6	+55.9
Rice (including paddy) .	102,480	106,164	1,014,584	987,372	+3.6	-2.7
Gram and Pulse . . .	51,836	68,283	433,063	702,780	+33	+81.3
Linseed	9,046	6,923	335,032	148,221	-23.5	-55.8
Rape and Mustard seed	10,242	8,441	162,251	116,814	-17.6	-28.6
	bales	bales	bales	bales		
Jute	266,167	321,833	4,946,100	4,059,008	+20.9	-17.9
	lbs	lbs	lbs	lbs		
Tea	7,657,543	21,953,020	235,227,501	300,384,348	+186.7	+27.7

SUMMARY TABLE II.

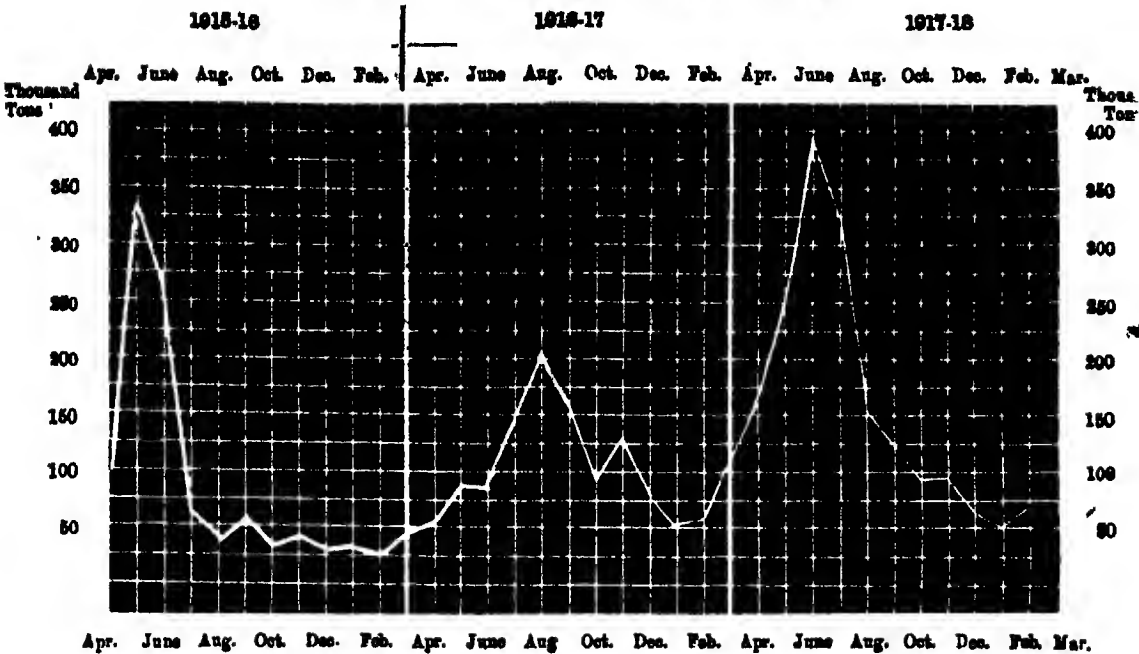
Articles	Imports, January 1918	Imports, February 1918	Increase (+) or decrease (-) of Imports in February 1918 as compared with January 1918
	bales	bales	Per cent
Cotton, raw	385,831	281,043	-27.2
	tons	tons	
Wheat (excluding wheat flour)	51,898	70,540	+35.9
Rice (including paddy)	125,907	106,164	-15.7
Gram and Pulse	91,009	68,283	-25
Linseed	18,214	6,923	-62
Rape and Mustard seed	8,704	8,441	-3
	bales	bales	
Jute	519,459	321,833	-38
	lbs	lbs	
Tea	43,382,467	21,953,020	-49.4

The annexed charts show the course of the monthly imports of wheat, cotton, and jute from April 1915, to February, 1918:—

IMPORTS BY RAIL, RIVER, AND SEA OF WHEAT, COTTON, AND JUTE
FROM APRIL, 1915, TO FEBRUARY, 1918

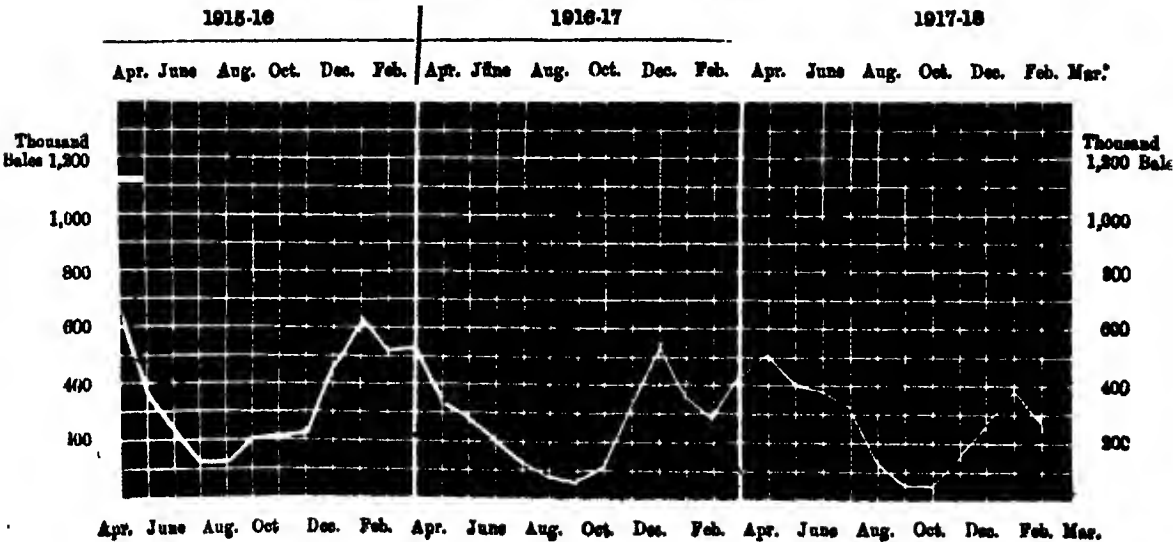
WHEAT

Imported into Calcutta, City of Bombay, and Karachi



COTTON (RAW)

Imported into Calcutta, City of Bombay, Karachi, and Madras ports



JUTE (RAW)
Imported into Calcutta

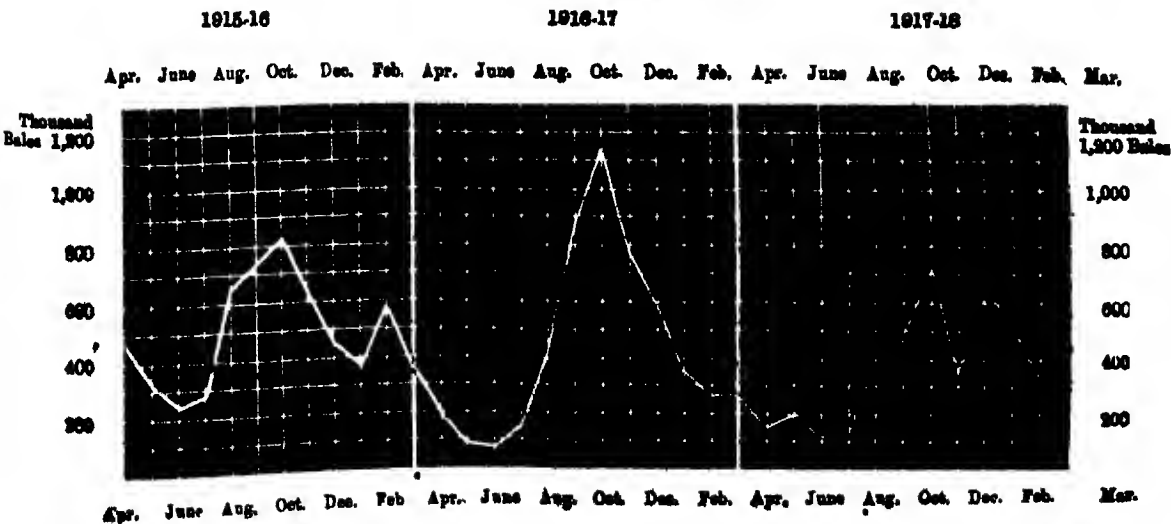


TABLE III.—Cotton, raw

Whence exported	Calcutta		City of Bombay		Karachi		Madras ports		TOTAL	
	1917	1918	1917	1918	1917	1918	1917	1918	1917	1918
Imports in February										
<i>By Rail and River—</i>	bales	bales	bales	bales	bales	bales	bales	bales	bales	bales
Assam	144	278	...	...	...	...	...	...	144	278
Bengal	7,043	2,689	211	...	...	...	...	...	7,254	2,689
Bihar and Orissa	7	40	...	...	...	...	...	...	7	40
U. P. of Agra and Oudh	314	365	1,941	7,207	204	...	...	...	2,569	7,572
Punjab	512	1,225	12,874	50,754	25,415	...	...	...	41,801	51,979
Sind and British Baluchistan	...	...	...	...	16,251	20,004	...	...	16,251	20,004
Rajputana and Central India	...	...	25,089	6,532	...	...	...	...	25,089	6,532
Bombay	399	1,190	22,912	24,788	...	...	551	2,750	29,872	29,128
Central Provinces and Berar	1,239	2,220	79,449	90,361	...	...	...	...	80,688	92,581
Nizam's Territory	...	...	20,606	11,041	...	...	297	...	20,903	11,041
Madras	100	99	1,223	1,734	...	...	1,929	2,926	2,029	3,751
Mysore	...	...	624	356	...	...	20	...	644	356
Kashmir	...	...	...	...	...	...	...	...	...	...
TOTAL	9,758	8,506	194,479	198,303	41,970	20,004	2,907	6,678	249,114	228,491
<i>By Sea—</i>										
Bengal	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa	...	...	122	...	...	...	540	1	662	1
Bombay	...	...	...	...	...	...	...	...	...	...
Sind and British Baluchistan	...	...	16,724	16,118	...	...	...	...	16,724	16,118
Madras	...	...	257	292	...	...	...	...	257	292
Burma	696	4,820	10	1,960	...	...	...	...	706	6,780
Non-British Ports in India	...	...	27,973	27,834	...	...	...	...	27,973	27,834
Foreign Countries	...	...	206	1,489	...	57	...	...	206	1,536
TOTAL	696	4,820	45,292	47,674	...	57	540	1	46,628	52,532
TOTAL IMPORTS	10,454	13,326	239,771	245,977	41,970	20,061	3,447	6,679	295,742	281,023
Imports from April to end of February										
<i>By Rail and River—</i>										
Assam	1,929	2,442	...	...	...	...	...	...	1,929	2,442
Bengal	29,704	22,417	1,119	4,482	...	...	...	1	30,823	28,900
Bihar and Orissa	985	1,004	...	...	...	...	...	...	985	1,004
U. P. of Agra and Oudh	19,224	9,601	192,167	107,322	736	...	...	1	212,227	112,924
Punjab	5,485	7,792	122,624	129,129	120,127	12,206	...	...	258,256	182,217
Sind and British Baluchistan	1	85	...	...	62,822	87,760	...	...	62,823	87,845
Rajputana and Central India	99	209	204,620	171,975	...	...	...	...	204,719	172,184
Bombay	7,555	26,545	421,754	526,112	197	...	22,195	13,255	429,901	539,214
Central Provinces and Berar	49,689	19,647	225,811	222,022	...	...	...	...	575,489	441,070
Nizam's Territory	225	109	144,812	121,509	...	...	5,264	3,062	151,001	124,680
Madras	8,026	7,726	96,079	120,224	...	...	194,224	216,023	301,029	354,241
Mysore	183	...	7,128	17,000	...	...	3,244	3,042	10,567	20,042
Kashmir	...	...	...	...	...	...	...	...	...	...
TOTAL	122,625	107,926	1,754,124	1,964,797	199,922	106,054	227,129	225,926	2,904,909	2,424,787
<i>By Sea—</i>										
Bengal	...	...	...	...	...	...	...	...	...	...
Bihar and Orissa	...	2	...	...	...	...	...	...	...	2
Bombay	1,149	29	257	2,812	57	...	7,217	3	8,760	2,825
Sind and British Baluchistan	...	...	111,625	121,280	...	1	...	...	111,625	121,281
Madras	7,654	12,729	19,269	29,224	...	...	29	12	27,053	22,625
Burma	7,624	14,254	198	2,029	...	...	...	...	7,822	16,282
Non-British Ports in India	...	...	226,299	226,015	...	...	...	...	226,299	226,015
Foreign Countries	274	664	6,149	12,141	...	57	4	12	2,527	12,277
TOTAL	12,211	27,679	378,287	482,271	57	56	7,231	25	429,206	512,028
TOTAL IMPORTS	122,625	128,607	2,132,411	2,447,068	199,979	106,110	234,360	225,951	2,907,905	2,936,815

Notes.—(1) Provinces named in the first column include their chief port or ports. "Madras ports" comprises the ports of Madras, French Ports (Pondicherry with its suburb Villianore) and Karachi, exclusive of sea imports from Non-British Ports and Foreign Countries). Negapatnam, Tuticorin, Calicut, Cochin, Vellore, Cuddalore, Cochin, Tuticorin, Cannanore, Marakkantham, Calicut, Porto Novo, Bangalore and Daman/Diu.

(2) For the purpose of rail and river-borne trade the North-West Frontier Province and the Delhi Province are included in the first column.

(3) One bale of cotton is equivalent to 400 lbs.

(4) Refined figure.

TABLE IV.—Wheat (excluding wheat flour)*

Whence exported	Calcutta		City of Bombay		Karachi		TOTAL	
	1917	1918	1917	1918	1917	1918	1917	1918
Imports in February								
	tons	tons	tons	tons	tons	tons	tons	tons
By Rail and River—								
Assam	...	...	...	...	...	...	...	...
Bengal	26	88	...	...	...	...	26	88
Bihar and Orissa	1,391	2,376	...	...	...	...	1,391	2,376
U. P. of Agra and Oudh	2,548	8,101	1,117	17,510	745	15,160	11,710	40,771
Punjab	87	69	731	1,839	16,331	4,339	17,099	6,147
Sind and British Baluchistan	...	...	...	...	2,932	2,267	2,932	2,267
Rajputana and Central India	121	34	6,993	1,838	9	10	6,513	1,838
Bombay	...	...	4,115	1,174	...	...	4,115	1,174
Central Provinces and Berar	5,117	3,684	9,127	5,632	...	...	14,344	12,816
Nizam's Territory	...	...	608	...	...	...	608	...
Madras	...	...	...	...	...	...	...	...
Mysore	...	...	...	...	...	...	...	...
Kashmir	...	...	...	...	...	...	...	...
TOTAL	16,740	14,237	21,776	30,093	20,017	21,676	58,533	66,926
By Sea—								
Bengal	...	...	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...	...	...
Bombay	...	...	15	...	...	...	15	...
Sind and British Baluchistan	...	...	...	1,019	...	...	...	1,019
Madras	...	...	...	...	...	...	...	...
Burma	...	...	...	...	...	...	...	...
Non-British Ports in India	...	...	840	818	98	1	436	819
Foreign Countries	...	1,776	1	...	...	...	1	1,776
TOTAL	...	1,776	856	1,837	96	1	434	2,614
TOTAL IMPORTS	16,740	16,033	22,132	32,930	20,113	21,677	58,967	70,540
Imports from April to end of February								
By Rail and River—								
Assam	...	3	...	...	...	...	...	3
Bengal	951	10,830	211	...	...	...	1,162	19,830
Bihar and Orissa	21,979	67,045	...	15	...	135	21,979	67,195
U. P. of Agra and Oudh	109,599	159,878	7,338	74,296	23,446	149,754	140,993	283,596
Punjab	5,323	606	25,552	31,058	649,895	818,795	690,511	880,519
Sind and British Baluchistan	...	...	...	...	51,481	79,547	51,481	79,547
Rajputana and Central India	2,548	6,235	46,091	113,337	221	9,349	48,838	122,611
Bombay	41	71	39,232	36,611	...	...	39,232	36,611
Central Provinces and Berar	61,358	61,675	79,890	157,235	...	98	141,343	219,993
Nizam's Territory	...	...	6,646	1,421	...	...	6,646	1,421
Madras	...	20	19	1	...	...	20	30
Mysore	13	...	1	50	...	...	1	50
Kashmir	...	...	...	...	...	...	...	...
TOTAL	201,815	306,120	204,691	412,954	724,734	1,067,978	1,181,440	1,778,082
By Sea—								
Bengal	...	...	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...	...	...
Bombay	...	...	183	49	21	63	204	115
Sind and British Baluchistan	...	...	11,448	1,340	1	...	11,444	1,340
Madras	...	...	14	5	...	...	14	5
Burma	9	...	...	...	...	...	9	...
Non-British Ports in India	...	...	9,940	12,681	130	2,045	9,270	12,681
Foreign Countries	3	1,776	2	...	2	...	7	1,776
TOTAL	12	1,776	20,692	14,015	154	2,111	21,043	18,992
TOTAL IMPORTS	201,827	307,896	225,383	427,969	724,888	1,069,089	1,199,483	1,797,074

* Publication of Table XI showing the exports of wheat and wheat flour by sea to foreign countries has been temporarily discontinued.

TABLE V.—Rice (including paddy)*

Whence exported	Calcutta		Karnabi		Madras ports		TOTAL	
	1917	1918	1917	1918	1917	1918	1917	1918
Imports in February								
	tons	tons	tons	tons	tons	tons	tons	tons
By Rail and River—								
Assam	4	41	...	...	...	...	4	41
Bengal	29,950	51,881	...	37	490	1,444	29,449	53,123
Bihar and Orissa	1,328	2,880	...	...	246†	1,722	1,473	4,123
U. P. of Agra and Oudh	18	22	3	...	...	15	16	87
Punjab	44	22	3,925	415	...	...	3,970	447
Sind and British Baluchistan	...	...	13,824	2,025	...	...	13,824	2,025
Rajputana and Central India	323	...	...	...	...	...	323	...
Bombay	...	1	...	...	7	1	7	2
Central Provinces and Berar	129	9	...	...	16	...	145	9
Nizam's Territory	...	...	...	...	54	21	54	21
Madras	9	7	...	...	15,977†	24,322	15,986	24,322
Mysore	...	...	...	...	275	145	275	145
Kashmir	...	...	...	...	...	...	...	...
TOTAL	30,667	54,182	15,753	2,477	17,065	26,980	63,515	85,599
By Sea—								
Bengal	...	...	...	...	...	500	...	500
Bihar and Orissa	324	416	...	...	...	...	324	416
Bombay	...	...	19	17	791	2,301	819	3,008
Sind and British Baluchistan	...	...	...	789	317	234	317	1,023
Madras	...	...	...	2	102	25	102	97
Burma	25,363	13,904	...	...	11,186	1,466	36,549	15,370
Non-British Ports in India	...	...	696	...	64	111	672	111
Foreign Countries	224	...	...	...	7	1	231	1
TOTAL	25,871	14,320	627	753	12,467	5,547	38,965	20,635
TOTAL IMPORTS	56,538	68,492	16,380	3,235	29,532	32,477	102,480	106,164
Imports from April to end of February								
By Rail and River—								
Assam	102	319	...	...	...	...	102	319
Bengal	169,704	247,248	...	1,015	4,089	19,514	173,784	297,773
Bihar and Orissa	18,225	18,486	...	10	14,524	24,194	32,949	42,640
U. P. of Agra and Oudh	441	268	31	41	2	30	474	237
Punjab	370	550	11,783	9,611	...	...	12,153	10,161
Sind and British Baluchistan	2	2	83,007	94,304	...	...	85,009	94,306
Rajputana and Central India	365	90	...	...	...	...	375	90
Bombay	63	1	...	...	58	25	121	26
Central Provinces and Berar	3,053	1,157	...	...	77	229	3,160	1,296
Nizam's Territory	...	2	...	...	574	460	574	462
Madras	9,522	1,877	...	...	225,677	290,066	235,199	291,943
Mysore	...	...	...	...	8,257	2,050	8,257	2,050
Kashmir	...	...	...	...	...	...	...	...
TOTAL	201,997	269,823	94,831	104,861	248,240	320,568	545,097	701,262
By Sea—								
Bengal	...	...	...	...	37	2,140	37	2,140
Bihar and Orissa	1,644	2,096	...	...	...	...	1,644	2,096
Bombay	18	2	177	379	7,457	10,465	7,647	10,844
Sind and British Baluchistan	...	...	1,323	4,323	1,351	722	2,004	5,105
Madras	...	...	1	3	638	633	634	622
Burma	348,119	178,805	5	...	109,324	66,322	451,345	265,297
Non-British Ports in India	...	...	610	...	195	297	796	297
Foreign Countries	2,498	163	1	...	733	1,025	4,377	1,191
TOTAL	347,269	179,068	2,047	4,703	120,201	101,617	469,517	285,996
TOTAL IMPORTS	549,266	448,501	96,878	109,564	368,441	422,185	1,014,614	987,258

* One maund of paddy is taken as equivalent to 25 seers of rice
† Revised figure

TABLE VI.—Gram and Pulse

Whence exported	Calcutta		City of Bombay		Karachi		TOTAL	
	1917	1918	1917	1918	1917	1918	1917	1918
Imports in February								
	tons	tons	tons	tons	tons	tons	tons	tons
<i>By Rail and River—</i>								
Assam	...	10	...	...	...	...	...	10
Bengal	2,083	2,258	48	14	...	281	2,071	2,653
Bihar and Orissa	1,741	4,371	184	745	70	2,126	1,965	2,302
U. P. of Agra and Oudh	5,236	6,563	4,057	6,911	1,911	9,792	11,194	22,166
Punjab	58	21	1,648	2,092	21,160	22,209	22,875	24,472
Sind and British Baluchistan	...	...	...	...	1,685	125	1,636	125
Rajputana and Central India	316	88	2,267	2,909	984	726	4,137	3,425
Bombay	...	...	2,677	1,445	...	...	2,677	1,445
Central Provinces and Berar	562	357	2,304	2,522	...	25	3,896	2,794
Nizam's Territory	1	...	161	7	...	...	162	7
Madras	...	49	...	...	...	...	...	49
Mysore	...	...	...	...	...	...	...	...
Kashmir	...	...	...	...	...	...	...	...
TOTAL	9,947	14,847	14,866	16,095	25,770	26,516	50,608	67,438
<i>By Sea—</i>								
Bengal	...	...	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...	...	...
Bombay	...	...	25	...	167	62	202	62
Sind and British Baluchistan	...	...	12	...	...	51	12	47
Madras	...	...	...	...	...	...	...	...
Burma	...	57	...	2	...	...	...	90
Non-British Ports in India	...	...	510	598	5	23	515	621
Foreign Countries	1	...	2	2	1	2	4	5
TOTAL	1	57	559	630	173	118	733	825
TOTAL IMPORTS	9,948	14,904	15,425	16,715	25,943	26,634	51,341	68,263
Imports from April to end of February								
<i>By Rail and River—</i>								
Assam	12	46	5	...	...	...	17	46
Bengal	22,502	50,876	339	822	...	281	22,961	23,024
Bihar and Orissa	22,701	60,406	4,646	18,561	2,214	10,974	28,561	89,941
U. P. of Agra and Oudh	77,998	78,303	24,996	57,466	26,154	39,901	149,036	249,570
Punjab	2,547	679	26,270	27,893	62,844	222,960	21,961	251,223
Sind and British Baluchistan	7	3	...	8	11,699	14,846	11,676	14,837
Rajputana and Central India	2,078	1,322	12,518	22,267	2,925	22,619	12,521	62,812
Bombay	228	13	22,544	15,680	25	59	22,502	15,722
Central Provinces and Berar	16,069	2,709	42,965	43,474	...	65	58,787	47,343
Nizam's Territory	2,493	451	4,649	515	...	...	7,126	866
Madras	758	1,908	173	35	...	...	828	1,043
Mysore	...	...	26	...	...	...	26	...
Kashmir	...	...	...	...	...	...	...	...
TOTAL	167,896	192,011	148,830	227,782	112,941	206,005	429,237	785,796
<i>By Sea—</i>								
Bengal	...	...	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...	...	...
Bombay	...	...	376	141	1,155	472	1,531	612
Sind and British Baluchistan	...	...	1,217	1,396	70	787	1,557	2,173
Madras	...	...	...	...	...	...	...	...
Burma	...	...	...	...	...	...	...	...
Non-British Ports in India	...	...	...	...	...	...	...	...
Foreign Countries	...	...	...	...	...	...	...	...
TOTAL	440	926	4,937	4,976	1,286	1,280	6,735	6,962
TOTAL IMPORTS	168,106	192,937	153,767	232,758	114,227	207,285	435,972	792,758

TABLE VII.—Linseed

Whence exported	Calcutta		City of Bombay		TOTAL	
	1917	1918	1917	1918	1917	1918
Imports in February						
	tons	tons	tons	tons	tons	tons
<i>By Rail and River—</i>						
Assam	...	23	...	...	...	23
Bengal	181	147	93	...	274	147
Bihar and Orissa	689	1,477	1,980	189	1,869	1,666
United Provinces of Agra and Oudh	42	808	884	1,743	926	2,551
Punjab	...	...	...	5	...	5
Sind and British Baluchistan	...	...	494	353	494	353
Rajputana and Central India	...	...	1,547	478	1,547	478
Bombay	...	54	711	539	711	593
Central Provinces and Berar	...	...	2,893	1,560	2,893	1,560
Nizam's Territory	...	...	109	30	109	30
Madras	...	...	...	...	...	...
Mysore	...	...	...	...	...	...
TOTAL	912	2,009	8,115	4,896	9,027	6,875
<i>By Sea—</i>						
Bengal	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...
Bombay	...	...	...	...	...	...
Sind and British Baluchistan	...	...	...	...	...	...
Madras	...	...	...	...	...	...
Burma	...	...	...	...	...	...
Non-British Ports in India	...	...	19	43	19	43
Foreign Countries	...	...	...	...	...	...
TOTAL	...	...	19	43	19	43
TOTAL IMPORTS	912	2,009	8,134	4,914	9,046	6,928
Imports from April to end of February						
<i>By Rail and River—</i>						
Assam	1,769	743	87	...	1,805	743
Bengal	2,655	4,029	4,509	111	11,164	4,140
Bihar and Orissa	72,218	80,657	99,498	14,795	101,706	43,432
United Provinces of Agra and Oudh	23,007	5,171	79,136	42,536	102,143	47,707
Punjab	...	...	130	9	130	9
Sind and British Baluchistan	...	...	5	...	5	...
Rajputana and Central India	411	57	23,928	18,088	29,339	18,135
Bombay	...	...	11,276	5,075	11,276	5,075
Central Provinces and Berar	693	108	40,895	13,074	41,498	13,182
Nizam's Territory	...	...	31,440	12,250	31,440	12,250
Madras	19	85	682	268	671	253
Mysore	...	...	88	4	88	4
TOTAL	104,771	40,850	228,484	108,290	331,255	147,070
<i>By Sea—</i>						
Bengal	...	...	...	...	...	...
Bihar and Orissa	...	8	...	...	...	8
Bombay	...	...	1	...	1	...
Sind and British Baluchistan	...	...	31	387	31	357
Madras	...	...	...	...	...	...
Burma	...	...	...	...	...	...
Non-British Ports in India	...	...	2,653	750	3,653	750
Foreign Countries	...	...	92	36	92	36
TOTAL	...	8	3,777	1,143	3,777	1,151
TOTAL IMPORTS	104,771	40,858	232,261	109,433	335,032	148,221

TABLE VIII.—Rape and Mustard Seed

Whence exported	Calcutta		City of Bombay		TOTAL	
	1917	1918	1917	1918	1917	1918
Imports in February						
	tons	tons	tons	tons	tons	tons
<i>By Rail and River—</i>						
Assam	48	26	...	...	48	26
Bengal	343	201	...	8	343	209
Bihar and Orissa	2,874	535	...	...	2,874	535
United Provinces of Agra and Oudh	1,869	1,330	180	...	2,129	1,320
Punjab	78	2,868	...	...	78	2,820
Sind and British Baluchistan	...	283	...	...	...	283
Rajputana and Central India	1,199	1,305	296	399	1,497	1,704
Bombay	105	650	65	41	170	691
Central Provinces and Berar	1,523	436	303	139	2,126	555
Nizam's Territory	...	...	1	1	1	1
Madras	872	50	104	...	976	50
Mysore	...	...	...	...	...	...
TOTAL	9,811	7,664	931	630	10,242	8,294
<i>By Sea—</i>						
Bengal	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...
Bombay	...	...	...	...	...	...
Sind and British Baluchistan	...	...	...	146	...	146
Madras	...	...	...	...	...	...
Burma	...	...	...	...	...	...
Non-British Ports in India	...	...	...	1	...	1
Foreign Countries	...	...	...	...	...	...
TOTAL	...	...	...	147	...	147
TOTAL IMPORTS	9,811	7,664	931	777	10,242	8,441
Imports from April to end of February						
<i>By Rail and River—</i>						
Assam	1,853	2,482	...	...	1,853	2,482
Bengal	1,011	796	17	18	1,028	814
Bihar and Orissa	8,635	5,037	20	...	8,675	5,037
United Provinces of Agra and Oudh	114,497	45,895	16,534	363	130,991	46,458
Punjab	358	25,733	4	111	362	25,844
Sind and British Baluchistan	9	2,932	...	...	9	2,929
Rajputana and Central India	3,393	10,197	1,973	2,776	5,866	12,973
Bombay	710	3,802	5,171	7,399	5,881	11,001
Central Provinces and Berar	4,375	4,861	1,143	482	5,517	5,343
Nizam's Territory	...	...	157	78	157	78
Madras	2,063	1,821	113	...	2,196	1,821
Mysore	...	...	...	...	...	...
TOTAL	136,854	103,353	25,181	11,427	162,035	114,780
<i>By Sea—</i>						
Bengal	...	...	...	...	...	...
Bihar and Orissa	...	...	...	...	...	...
Bombay	...	...	1	...	...	...
Sind and British Baluchistan	...	60	22	912	23	961
Madras	...	...	...	...	...	...
Burma	1	...	...	...	1	...
Non-British Ports in India	...	...	192	53	192	53
Foreign Countries	...	...	...	...	...	...
TOTAL	1	60	215	965	216	1,034
TOTAL IMPORTS	136,855	103,413	25,396	12,392	162,251	115,814

TABLE IX.—Jute

Whence exported		Calcutta	
		1917	1918
		Imports in February	
		bales	bales
By Rail and River—			
Assam		17,898*	14,975
Bengal		218,123	238,888
Bihar and Orissa		22,484	17,988
United Provinces of Agra and Oudh		...	...
Punjab		...	...
Sind and British Baluchistan		...	...
Rajputana and Central India		...	...
Bombay		...	...
Central Provinces and Berar		...	...
Nizam's Territory		...	...
Madras		...	...
Mysore		...	...
TOTAL		264,425	280,908
By Sea—			
Bengal		...	...
Bihar and Orissa		1,742	230
Bombay		...	...
Sind and British Baluchistan		...	...
Madras		...	...
Burma		...	...
Non-British Ports in India		...	...
Foreign Countries		...	...
TOTAL		1,742	230
TOTAL IMPORTS		266,167	281,138
		Imports from April to end of February	
By Rail and River—			
Assam		164,878	129,420
Bengal		4,282,568	2,650,198
Bihar and Orissa		400,825	260,880
United Provinces of Agra and Oudh		817	...
Punjab		...	...
Sind and British Baluchistan		...	...
Rajputana and Central India		...	...
Bombay		...	...
Central Provinces and Berar		...	...
Nizam's Territory		120	...
Madras		...	...
Mysore		...	...
TOTAL		4,911,406	4,040,208
By Sea—			
Bengal		...	...
Bihar and Orissa		34,898	12,154
Bombay		...	...
Sind and British Baluchistan		...	...
Madras		...	...
Burma		...	...
Non-British Ports in India		...	...
Foreign Countries		1	4,261
TOTAL		34,904	12,745
TOTAL IMPORTS		4,946,310	4,052,953

NOTE.—One bale of jute is equivalent to 400 lbs

By "Calcutta" is meant the town of Calcutta with Howrah and the Kidderpore Docks. The imports exclude, therefore, imports into those jute mills which are outside this area. Such mills form the large majority of the total mills manufacturing jute

* Revised figure

TABLE X.—Tea

Whence exported	Calcutta	
	1917	1918
	Imports in February	
	lbs.	lbs.
By Rail and River—		
Assam	4,037,639	15,766,107
Bengal	3,509,850	6,004,800
Bihar and Orissa	2,804	2,792
United Provinces of Agra and Oudh	3,703	8,393
Punjab	5,673	576
Sind and British Baluchistan	...	...
Rajputana and Central India	...	...
Bombay	...	...
Central Provinces and Berar	83	247
Nizam's Territory	...	...
Madras	70,601	25,344
Mysore	...	...
Kashmir	...	...
TOTAL	7,619,657	21,815,269
By Sea—		
Bengal	...	...
Bihar and Orissa	...	1,568
Bombay	...	...
Sind and British Baluchistan	...	...
Madras	...	...
Burma	...	60
Non-British Ports in India	...	...
Foreign Countries	37,889	136,183
TOTAL	37,889	137,761
TOTAL IMPORTS	7,657,546	21,953,030
Imports from April to end of February		
By Rail and River—		
Assam	148,553,526	176,901,266
Bengal	85,408,566	121,744,800
Bihar and Orissa	240,608	258,871
United Provinces of Agra and Oudh	231,800	29,787
Punjab	24,850	16,787
Sind and British Baluchistan	1,563	...
Rajputana and Central India	633	657
Bombay	2,967	21,147
Central Provinces and Berar	2,963	986
Nizam's Territory	...	...
Madras	289,859	566,044
Mysore	...	...
Kashmir	...	...
TOTAL	234,726,255	299,533,514
By Sea—		
Bengal	7,040	...
Bihar and Orissa	304	1,568
Bombay	...	...
Sind and British Baluchistan	...	...
Madras	20,336	600
Burma	2,540	9,906
Non-British Ports in India	...	...
Foreign Countries	471,126	833,780
TOTAL	501,246	848,894
TOTAL IMPORTS	235,227,501	300,382,408

NOTE.—One maund is equivalent to 82½ lbs.

